
STATUTORY RULES OF NORTHERN IRELAND

1997 No. 333

REGISTRATION OF CLUBS

**Registration of Clubs (Accounts)
Regulations (Northern Ireland) 1997**

Made - - - - *18th July 1997*
Coming into operation *1st September 1997*

The Department of Health and Social Services, in exercise of the powers conferred on it by Article 40(1) of the Registration of Clubs (Northern Ireland) Order 1996(1) and all other powers enabling it in that behalf, hereby makes the following Regulations:

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Registration of Clubs (Accounts) Regulations (Northern Ireland) 1997 and shall come into operation on 1st September 1997.

(2) In these Regulations—

“address” means, in relation to an individual, the full postal address of the place where that individual is ordinarily resident or, in relation to a business, the place where the business is carried on;

“Auditing Practices Board” means the board established by the Consultative Committee of Accountancy Bodies to advance the standards of auditing and associated review activities in the United Kingdom and the Republic of Ireland and to provide a framework of practice for the exercise of the auditors' role and includes any other board established by the Consultative Committee for these purposes;

“bank” means any institution authorised as a deposit taking institution under the Banking Act 1987(2);

“bar stock” includes intoxicating and non-intoxicating liquor, non-alcoholic drinks, cigarettes and tobacco products, sundries (including crisps, nuts and snack foods) and other items kept for supply from any bar or point of supply of intoxicating liquor but does not include such items when supplied from a machine;

“club” means any registered club and any club which has served a notice under paragraph 1(1) (a) of Schedule 2 to the Order;

“committee” means the committee of management or governing body of the club;

“format” in relation to the annual statement of accounts prepared by a club, means the format specified in Section B of Schedule 3;

“function” includes any entertainment or sporting event organised by or on behalf of the club for which a charge for entry or attendance is made;

“independent person” means a person who is not, and has not in the preceding six years been, an official, member or employee of the club or a relative of a person who has during that period been an official, member or employee of the club and who the committee are satisfied has the requisite skills and knowledge to properly perform the relevant duties;

“machine” includes gaming machine, amusement with prizes machine, vending machine, payphone or any other machine in which goods or services are obtained in return for inserting monies into the machine;

“name” in relation to an individual means forenames and surname and, in relation to a business, means its business name or name under which it is incorporated;

“monies” includes foreign currency and negotiable instruments;

“the Order” means the Registration of Clubs (Northern Ireland) Order 1996;

“pay” includes the gross sums paid by a club in respect of wages, salaries, pension payments, other emoluments and National Insurance contributions on account of its employment of any person whether on a full-time, part-time or casual basis;

“property” includes in addition to money, all other property, real or personal;

“record” includes any note, memorandum, till roll, annotated sales sheet, invoice, delivery note, statement or other document completed in whole or in part in writing, typescript or printed;

“relative” means spouse, brother or sister (whether of the whole or half blood), parent or child and includes those connected by consanguinity or marriage, step relations and relations by adoption;

“subscription” includes all sums payable for admission to, or renewal of, membership of a club;

“system failure” shall be construed in accordance with paragraph 26 of Schedule 2.

Vouchers

2.—(1) The club shall keep, or cause to be kept, with respect to its transactions and its assets and liabilities, the vouchers specified in Schedule 1 and, unless the committee decides that it is impracticable to do so, such vouchers shall be kept on the premises of the club.

(2) Where the committee decides that it is impracticable to keep any voucher on the premises of the club a record shall be kept at those premises stating the address where that voucher is kept.

(3) A voucher kept in accordance with sub-paragraph (1) shall be kept in a manner which facilitates ease of access by the committee and others having a right to inspect it.

(4) Every voucher in the possession of the club, other than a voucher falling within paragraph 5 of Schedule 1, shall be marked with a unique identification number.

System of control

3. The system of control of accounts, cash holdings, and all receipts and remittances to be maintained by the club is specified in Schedule 2.

Annual statement of accounts

4. The annual statement of accounts prepared by a club shall—

- (a) comply with the requirements of Schedule 3 with regard to its form and content and any additional information to be provided by way of notes to the accounts; and
- (b) be audited by a person falling within regulation 5.

Auditors

- 5.—(1) Subject to regulation 6, a person to whom regulation 4(b) refers is a person who—
- (a) is an independent person; and
 - (b) holds the required qualification.
- (2) A person holds the required qualification if—
- (a) he is a member of any body specified in paragraph (3); or
 - (b) he would, for the purposes of the audit of company accounts, be regarded by virtue of Article 36 of the Companies (Northern Ireland) Order 1990(3) as holding an approved overseas qualification.
- (3) The following bodies are specified for the purposes of paragraph (2)—
- (a) the Institute of Chartered Accountants in Ireland;
 - (b) the Institute of Chartered Accountants of Scotland;
 - (c) the Institute of Chartered Accountants in England and Wales;
 - (d) the Association of Chartered Certified Accountants; and
 - (e) the Association of Authorised Public Accountants.

Transitional provision

6. Until 30th November 1998 it shall be sufficient compliance with regulation 4(b) if the annual statement of accounts prepared by a club has been audited by a person who holds the required qualification in accordance with regulation 5(2).

Conduct of audit

7. The audit shall be conducted in accordance with Auditing Standards issued by the Auditing Practices Board.

Sealed with the Official Seal of the Department of Health and Social Services on

18th July 1997.

Jeremy Harbison
Under Secretary

SCHEDULE 1

Regulation 2(1) and (4)

Vouchers

1. All order forms, invoices, credit notes, goods returned notes, receipts, contracts, correspondence and other records relating to goods and services supplied to or by the club or to monies received by the club.
2. All banking records including all pay-in slip counterfoils, cheque counterfoils, cheques (if returned to the club) and statements and correspondence passing between any bank and the club or anyone on its behalf.
3. All lists of members and of subscriptions paid or unpaid.
4. All till rolls, sales sheets, stock record sheets and other records relating to the quantities of stock held or supplied by the club.
5. All leases, mortgages and title deeds relating to land or buildings owned or leased by or on behalf of the club.
6. All annual statements of accounts and minutes made in accordance with the provisions of the Order or of these Regulations.
7. All assessments, notices and demands in respect of rates, income tax, corporation tax, value added tax and National Insurance and all correspondence between the Department of the Environment for Northern Ireland, the Inland Revenue, HM Customs and Excise, the Department of Health and Social Services on the one hand and the club on the other.

SCHEDULE 2

Regulation 3

Systems of Control

Record of supplies

1. A till roll or other record shall be maintained showing in respect of all bar stock supplied by the club—
 - (a) the date of supply;
 - (b) the location of the bar or other point of supply;
 - (c) the quantity of and unit price of each item supplied; and
 - (d) the amount received by the club in respect of each transaction.

Reconciliation of supplies and money

- 2.—(1) Before a till is first opened on any day a record shall be made showing—
 - (a) the location of the till;
 - (b) the dates and periods during which the till was open since the last such record;
 - (c) the total money (after excluding any floats) removed from the till since the last such record;
 - (d) the total money, calculated using the record maintained in accordance with paragraph 1, taken at that till since the last such record.
- (2) Any discrepancy between the figures referred to in sub-paragraph (1)(c) and (d) in excess of £20, or such lesser sum as may be decided in advance by the committee, shall be treated as a system failure to which paragraph 26 shall apply.

Machines

3.—(1) Money shall be removed from or placed in a machine only in the presence of two persons, one of whom shall be a member of the committee and the other either a member of the committee or a person authorised by the committee, either generally or for a specific period, to perform that duty.

(2) Before removing any money from a machine the hoppers (if any) shall be filled with money to maximum capacity.

(3) Where money is removed from or placed in any machine a record shall at once be made of—

- (a) the date and time;
- (b) the name, model and serial number (if any) of that machine;
- (c) the amount of money removed from or placed in that machine;
- (d) the names of the persons present; and
- (e) where the machine is constructed with meters for recording use, the readings on such meters.

(4) At least once every month, or such lesser period as may be decided in advance by the committee, and whenever a machine is changed—

- (a) a report shall be prepared stating in respect of each machine—
 - (i) the total monies removed from or placed in the machine in accordance with sub-paragraph (3);
 - (ii) the total monies that should, on the basis of any available meter readings, have been removed from that machine; and
 - (iii) the total monies lodged in a bank in respect of money removed from that machine;
- (b) the working papers shall be attached to any report prepared in accordance with head (a);
- (c) any discrepancy in excess of £10, or such lesser sum as may be decided in advance by the committee, between the figures stated in accordance with head (a)(i) and (ii) shall be treated as a system failure to which paragraph 26 shall apply.

(5) In this paragraph—

“removed” in relation to money, does not include money won as a prize or received as change; and

“placed in” in relation to money, does not include money inserted to play or use a machine.

Receipts

4.—(1) All monies received by the club shall be lodged in a bank as soon as practicable without deduction.

(2) Except as provided in sub-paragraph (3) a receipt shall be given by the club for all monies received by it.

(3) A receipt need not be given for any monies—

- (a) received on account of—
 - (i) the supply of any item for which a supplies account is to be prepared;
 - (ii) entry to or attendance at any function;
 - (iii) a donation to a charity; or
- (b) inserted in any machine.

(4) A receipt given in accordance with sub-paragraph (2) shall show—

- (a) the date of receipt of the money;

- (b) the amount received;
- (c) the name and address of the person from whom the money was received; and
- (d) the reason for receipt of the money by the club.

(5) A receipt counterfoil, duplicate receipt or other document setting out the information referred to in sub-paragraph (4) shall be kept by the club.

Membership records

5.—(1) A record shall be maintained which shows, where appropriate by class or category, in respect of each member of the club—

- (a) his name and address;
- (b) the date of renewal of membership or, in the case of a new member, his admission as a member;
- (c) the amount due in respect of subscription; and
- (d) the date and amount of all sums received in respect of subscription.

(2) Quarterly, commencing three months after the start of the financial year of the club or three months after the commencement of these Regulations, whichever is later, a report shall be prepared showing in respect of each class or category of member—

- (a) the number and value of subscriptions received and outstanding that quarter and since the start of that financial year; and
- (b) the name of any member in arrears in respect of subscription and the amount of his arrears.

(3) The names of members whose membership is suspended or terminated on account of arrears of subscription shall be recorded in the minutes.

Ordering of bar stock

6.—(1) Except in exceptional circumstances bar stock shall be ordered or obtained only from suppliers whose name appears on a list approved by the committee.

(2) Orders for bar stock shall be placed only by a person whose name appears on a list approved by the committee.

(3) Where bar stock is ordered or obtained from a supplier whose name does not appear on a list approved by the committee a report shall forthwith be prepared stating the circumstances.

Payments

7.—(1) Goods or services supplied to the club shall not be paid for in kind.

(2) Subject to sub-paragraph (3) all payments of sums in excess of £50 shall be made either by cheque or by electronic transfer through a bank.

(3) Notwithstanding sub-paragraph (2) all payments of whatever amount in respect of pay shall be made either by cheque or by electronic transfer through a bank.

Payments by cheque

8.—(1) All cheques shall be signed by two persons, one of whom shall be a member of the committee, and the other either a member of the committee or a person authorised by the committee, either generally or for a specific period, to perform that duty.

(2) Except for cheques drawn for cash to make up a float to the sum fixed by the committee pursuant to paragraph 9 or 10, all cheques shall be crossed “Account Payee Only” or “A/C Payee only”.

(3) Before signing any crossed cheque the persons specified in sub-paragraph (1) shall satisfy themselves that—

- (a) the payment is due;
- (b) the cheque is payable to the person to whom payment is due;
- (c) the invoice or statement in respect of which payment is to be made has been cancelled by endorsing it “paid” and has been both initialled and dated by them;
- (d) the cheque counterfoil has been completed in accordance with sub-paragraph (5); and
- (e) the cheque has been crossed as required by sub-paragraph (2).

(4) Before signing any uncrossed cheque the persons specified in sub-paragraph (1) shall satisfy themselves that—

- (a) the monies are required to make up a float to the maximum amount fixed in accordance with paragraph 9(3) or 10(2) as the case may be;
- (b) the cheque is payable for cash; and
- (c) the cheque counterfoil has been completed in accordance with sub-paragraph (5).

(5) Cheque counterfoils shall be completed to show—

- (a) the date on the cheque;
- (b) the name of the payee;
- (c) the amount of the cheque; and
- (d) the unique identification number of the voucher in respect of which the payment is made.

Petty cash float

9.—(1) Any cash payments shall be made from a petty cash float.

(2) There shall be no more than one such float.

(3) The maximum amount to be kept in such a float shall be fixed in advance by the committee.

(4) Where any payment is made for goods or services from such a float—

- (a) a receipt shall be obtained showing—
 - (i) the name and address of the person receiving the payment;
 - (ii) the date of the payment;
 - (iii) the goods or services in respect of which the payment is made;
 - (iv) the amount paid; and
 - (v) the name of the person making the payment; and
- (b) such receipts shall be consecutively numbered and signed by the person making and the person receiving the payment.

(5) Where money from such a float is used for any other purpose a record shall at once be made showing—

- (a) the purpose for which the money was used;
- (b) the amount of money used;
- (c) the date on which the money was used; and
- (d) the name and signature of the person who removed the money from the float.

(6) Where it is necessary to restore the float to the maximum amount fixed in accordance with sub-paragraph (3), such restoration shall be done only by the encashment of a cheque payable for cash.

(7) Each week a record shall be prepared showing from day to day all payments of petty cash and the balance held in the float.

(8) The amount of money in the float shall be checked—

- (a) at least once each week by a member of the committee; and
- (b) at the end of the financial year of the club by a member of the committee or an independent person.

(9) The amount of money in the float at the time of every check mentioned in sub-paragraph (8) shall be compared with the balance as shown in the record kept in accordance with sub-paragraph (7).

(10) Any discrepancy in excess of £5 (or such lesser sum as may be decided in advance by the committee) between the amount of money found at any check mentioned in sub-paragraph (8) and the amount shown in the record prepared in accordance with sub-paragraph (7) or any occasion on which the amount of money in the float exceeds the maximum amount fixed in accordance with sub-paragraph (3) by £5 (or such lesser sum as may be decided in advance by the committee) shall be treated as a system failure to which paragraph 26 shall apply.

Till floats

10.—(1) The committee may decide to maintain a float at each till.

(2) The amount of any such float shall be fixed in advance by the committee and different amounts may be fixed for different days or for different tills.

(3) Monies to establish any such float shall be obtained only by encashment of a cheque payable for cash.

(4) Where the committee has fixed different amounts for any float for different days—

- (a) any monies required on account of an increase in the float shall be obtained only by encashment of a cheque payable for cash; and
- (b) any float monies that are surplus to the amount so fixed for the next following day on which the till is to be open shall be lodged in a bank.

(5) Monies in any such float may be used for any purpose decided in advance by the committee other than a payment falling within paragraph 7.

(6) The amount of money in every such float shall be checked and recorded—

- (a) at least once each week by a member of the committee; and
- (b) at the end of the financial year of the club by a member of the committee or an independent person.

(7) Any discrepancy between the amount found at any check mentioned in sub-paragraph (6) and the amount fixed by the committee in accordance with sub-paragraph (2) shall be treated as a system failure to which paragraph 26 shall apply.

Bank lodgments

11.—(1) Before monies are lodged in a bank, a pay-in slip counterfoil shall be completed showing

- (a) the date of the lodgment;
- (b) the account name and number into which the lodgment is made;
- (c) the total amount lodged and the amount of cash and cheques comprised in that amount; and

(d) the name of the person making the lodgment.

(2) At least once each week a record shall be prepared showing the amount of cash and cheques lodged in a bank in that week in respect of—

- (a) bar supplies;
- (b) subscriptions;
- (c) the amounts mentioned in paragraph 16(2)(a) (functions);
- (d) gaming machines;
- (e) machines other than gaming machines;
- (f) snooker tables;
- (g) bingo and other games not falling within heads (e) or (f);
- (h) interest on investments;
- (i) grants; and
- (j) other income not falling within heads (a) to (i).

Summary of receipts

12.—(1) A record shall be kept showing from day to day in respect of all monies received by the club—

- (a) the date of receipt;
- (b) the amount received; and
- (c) the unique identification number of the relevant voucher.

(2) For the purposes of this paragraph the total amount received each day from any till or point of supply shall be regarded as one receipt.

Summary of payments

13. At least once each week a record shall be prepared showing from day to day in respect of all monies paid by the club—

- (a) the date of payment;
- (b) the method of payment;
- (c) the amount paid; and
- (d) the unique identification number of the relevant voucher.

Summary of creditors

14. A record shall be maintained showing from day to day in respect of all sums due by the club—

- (a) the date on which the indebtedness was incurred;
- (b) the amount due by the club;
- (c) the unique identification number of the relevant voucher; and
- (d) the date on which payment was made.

Summary of debtors

15. At least once each week a record shall be prepared showing from day to day in respect of all sums due to the club, other than sums due in respect of subscriptions—

- (a) the date on which the indebtedness was incurred;
- (b) the amount due to the club;
- (c) the unique identification number of the relevant voucher; and
- (d) the date on which payment was received.

Functions

16.—(1) Any amount charged for entry to or attendance at any function shall be fixed in advance by the committee or a person approved by the committee in that behalf.

(2) Within fourteen days after the date of any function a report shall be prepared showing in respect of the function—

- (a) the amount and nature of all sums received by the club (other than sums received on account of bar supplies);
- (b) the amount and nature of any expenditure wholly attributable to that function; and
- (c) the amount of the surplus of receipts over expenditure or expenditure over receipts.

Record of pay, etc

17. Each week a record shall be prepared from day to day showing in respect of every payment to any person in respect of pay, fees, honoraria or emoluments—

- (a) his full name;
- (b) his address;
- (c) his National Insurance number;
- (d) the gross amount paid;
- (e) the nature and extent of any deductions;
- (f) the net amount paid;
- (g) the service for which payment was made; and
- (h) the period of that service.

Bar staff

18.—(1) A record shall be kept, in addition to that required by paragraph 17, showing from day to day the names and addresses of all persons engaged, whether or not for payment, in the supply of intoxicating liquor.

(2) A record kept in accordance with this paragraph shall show the period during which, and the bar or point of supply at which, each person was so engaged.

Role of committee

19.—(1) The committee shall—

- (a) cause all its decisions and approvals to be recorded in the minutes; and
- (b) consider and record in the minutes the unique identification number of any report, summary or statement prepared in accordance with any provision of these Regulations at the first meeting after the date of its preparation.

(2) Where any provision requires any act to be approved or carried out by the committee that act may, in exceptional circumstances, be carried out by a member of the committee or by a person authorised in advance by the committee to act on its behalf.

(3) A person who acts in accordance with sub-paragraph (2) shall forthwith submit a report to the committee setting out the exceptional circumstances and the action taken.

Prices

20.—(1) The price of all goods or services supplied by the club shall be fixed in advance by the committee.

(2) A notice specifying the price of all intoxicating liquor supplied by the club shall be displayed in every part of the premises in which intoxicating liquor is supplied in such manner that it can readily be read by members.

Measures

21.—(1) The committee shall fix the measures in which intoxicating liquor is supplied.

(2) Different measures may be so fixed for different intoxicating liquors.

(3) A notice, specifying the measures so fixed, shall be displayed in every part of the premises in which intoxicating liquor is supplied in such manner that it can readily be read by members.

Stock reports

22.—(1) At least once each quarter a report shall be prepared in respect of bar stock supplied since the relevant date.

(2) A report prepared in accordance with sub-paragraph (1) shall contain—

(a) in respect of each type of bar stock item supplied—

(i) the quantity in stock at the relevant date;

(ii) the quantity received since that date;

(iii) the quantity returned or written off since that date;

(iv) the quantity of each item in stock as ascertained by a physical check;

(v) the quantity supplied since that date as calculated from the figures stated in accordance with paragraphs (i) to (iv); and

(vi) the value of each type of bar stock item supplied since that date as calculated using the quantities stated in accordance with paragraph (v) and the price of supply fixed by the committee;

(b) the total value, calculated in the same manner, of the bar stock supplied since the relevant date;

(c) the total monies lodged in a bank in respect of bar stock supplied since the relevant date; and

(d) an explanation of any discrepancy between the figures stated in accordance with heads (b) and (c).

(3) Any such discrepancy in excess of 2 per cent of the total value of bar stock supplied stated in accordance with sub-paragraph (2)(b), or such lesser percentage as may be decided in advance by the committee, shall be treated as a system failure to which paragraph 26 shall apply.

(4) The physical check of stock required by sub-paragraph (2)(a)(iv) shall be carried out at least once each quarter by an independent person who shall prepare a report recording his findings.

(5) The physical check of stock used to calculate the value of bar stock stated in any balance sheet shall be carried out by an independent person who shall prepare a report recording his findings.

(6) In this paragraph “the relevant date” in relation to a report in respect of bar stock is the date of the last such report or where no such report has been prepared, the date of commencement of these Regulations.

Bank reconciliation

23.—(1) At least once each month a report shall be prepared setting out in respect of each bank account held by the club a reconciliation of the cash and bank balances due to or by the club as shown on a statement or certificate of balance supplied by the bank with the balance as shown by the vouchers and records kept by the club.

(2) The working papers shall be attached to any report prepared in accordance with sub-paragraph (1).

Monthly reports

24. Each month a report shall be prepared setting out for the period since the date of the last report or the commencement of these Regulations whichever is the later—

- (a) a summary of the receipts and payments of the club; and
- (b) in respect of all sums due to the club—
 - (i) the name of the debtor;
 - (ii) the amount of the debt;
 - (iii) the due date of payment; and
 - (iv) the nature of the debt.

Contents of reports, records and receipts

25. Any report, summary, record or receipt required to be prepared in accordance with any provision of this Schedule shall, without prejudice to any other provision, bear—

- (a) a unique identification number; and
- (b) the name in capitals and address of the person who created it, and shall be dated and signed by that person.

System failures

26.—(1) Any failure in a system of control established and maintained by the club (“a system failure”) shall be investigated by a member of the committee assisted by such other persons as may be necessary.

(2) Where a member of the committee conducts an investigation under sub-paragraph (1) he shall report his findings to the committee.

Security of records

27.—(1) The committee shall take reasonable care to reduce the risk of loss of or damage to all records, reports or vouchers which the club is required to keep.

(2) Where any record is held on computer or other form of electronic storage a copy of that record shall be made at least once each week during which such storage has taken place.

(3) Any copy made in accordance with sub-paragraph (2) shall be kept securely at premises other than those at which the original record is kept.

SCHEDULE 3

Regulation 4

Form and Content of Annual Statement of Accounts

Section A

General Rules

1.—(1) The annual statement of accounts shall include a statement of the accounting policies adopted in the preparation of the accounts; shall be comprised of a supplies account, an income and expenditure account and a balance sheet; and shall show the items listed in the format specified in Section B in the order and under the headings given in that format. Where items other than bar supplies are supplied a separate supplies account, in that format, shall be prepared in respect of each category of such supplies.

(2) The annual statement of accounts shall include a statement of the responsibilities of the officers and members of the committee for preparation of the accounts so as to give a true and fair view of the state of affairs of the club and of the income and expenditure of the club for the financial year. The description of these responsibilities shall include the requirement that the officers and members of the committee:

- (a) select suitable accounting policies and then apply them consistently;
- (b) make judgements and estimates that are reasonable and prudent; and
- (c) prepare the accounts on the going concern basis, unless it is inappropriate to presume that the club will continue in business.

The description of the responsibilities of the officers and members of the committee shall also include keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the club and that help ensure that the accounts comply with these Regulations, safeguarding the assets of the club and taking reasonable steps for the prevention and detection of fraud and other irregularities.

(3) Any item required in accordance with this paragraph to be shown in the annual statement of accounts may be shown in greater detail than required by the format.

2.—(1) In respect of every item shown in the annual statement of accounts the corresponding entry for the immediately preceding financial year of the club shall also be shown.

(2) Where an amount in the corresponding entry mentioned in sub-paragraph (1) is not comparable with the amount to be shown for the item in question in respect of the financial year of the club in the annual statement of accounts for its current financial year, the former amount shall be shown as it was shown in the annual statement of accounts for its preceding financial year. The reason why the two amounts are not comparable shall be disclosed in a note to the annual statement of accounts and that note shall show an adjusted figure for the amount and the basis of the adjustment.

3. Entries in the statement of accounts for the current financial year in respect of items representing assets or income shall not be set off against amounts in respect of items representing liabilities or expenditure (as the case may be) or vice versa.

4. Entries in the statement of accounts in respect of any item shall, where the club is registered for Value Added Tax, be shown net of that tax but otherwise shall be shown gross.

Section B

Required Formats

5.—(1) References in paragraph 1 to items listed in a format are references to those items read together with any notes following that format.

(2) A number in a bracket following any item in a format is a reference to the note of that number in the notes following that format.

(3) In the notes following a format the heading of each note gives the required heading or sub-heading of the item in that format to which it applies.

SUPPLIES ACCOUNT FORMAT

1. **Income**

1. Bar supplies (1).

2. **Expenditure**

1. Bar stock at start of period/opening stock (2).
2. Bar purchases (3).
3. Sum of 1 and 2.
4. Bar stock at end of period/closing stock (4).

3. **Total Expenditure (5)**

4. **Gross Profit/Loss (6)**

5. **Gross Profit Percentage (7)**

6. **Preparation of Account**

1. Name and address of person who drew up the Supplies Account on behalf of the committee.
2. Signature of person who drew up the Supplies Account.
3. Date of signature.

7. **Approval of Account**

1. The foregoing Supplies Account was approved by the committee on
2. Signature of official signing on behalf of the committee.
3. Name of official signing on behalf of the committee.
4. Position held by the official.

NOTES ON SUPPLIES ACCOUNT FORMAT

(1) Bar supplies.

(Item A.1)

Gross income in respect of the supply of bar stock.

(2) Bar stock at start of period/opening stock.

(Item B.1)

The valuation of the bar stock at the close of the immediately preceding supplies account as shown in the previous statement of accounts.

(3) Bar purchases.

(Item B.2)

Expenditure on the purchase of bar stock net of all trade discounts.

(4) Bar stock at end of period/closing stock.

(Item B.4)

The value of bar stock on hand shall be calculated using the quantity of each item as ascertained by a physical check and the lower of the cost price of the item or its net realisable value.

(5) Total Expenditure.

(Item C)

Total Expenditure is the sum of B.3 minus B.4.

(6) Gross profit (loss).

(Item D)

The difference between the Income (A.1) and Total Expenditure (C).

(7) Gross profit percentage.

(Item E)

The gross profit achieved per £100 of bar stock (A.1) supplied calculated in accordance with the following formula—

$$\frac{\text{Gross profit (D)} \times 100}{\text{Bar supplies (A.1)}}$$

INCOME AND EXPENDITURE ACCOUNT FORMAT

1. Income

1. Gross profit (loss) from supplies account(s) (1).
2. Subscriptions (2).
3. Gaming machines (3).
4. Functions (4).
5. Snooker tables (5).
6. Bingo and other games (6).
7. Interest on investments (7).
8. Grants (8).
9. Other income (9).

2. Total Income

3. Expenditure

1. Pay.
2. Honoraria (10).
3. Gaming machine rental.
4. Gaming licence (11).
5. Functions (4).
6. Rent (12).
7. Rates.
8. Insurance (13).
9. Telephone.
10. Donations (14).
11. Utilities (15).

12. Repairs, maintenance and renewals.
 13. Legal fees.
 14. Accountancy and audit fees (16).
 15. Other fees.
 16. Bank interest and charges.
 17. Loan interest.
 18. Depreciation (17).
 19. Bad debts written off (18).
 20. Other expenditure (19).
 21. Corporation tax (20).
4. **Total Expenditure**
 5. **Excess of Income over Expenditure/Excess of Expenditure over Income**
 6. **Preparation of Account**
 1. Name and address of person who drew up the Income and Expenditure Account on behalf of the committee.
 2. Signature of person who drew up the Income and Expenditure Account.
 3. Date of signature.
 7. **Approval of Account**
 1. The foregoing Income and Expenditure Account was approved by the committee on
 2. Signature of official signing on behalf of the committee.
 3. Name of official signing on behalf of the committee.
 4. Position held by the official.

NOTES ON INCOME AND EXPENDITURE ACCOUNT FORMAT

- (1) Gross profit (loss) from supplies account(s).
(Item A.1)
Gross profit or loss from all supplies accounts shall be shown separately.
- (2) Subscriptions.
(Item A.2)
To include all sums due in respect of subscriptions falling due during the financial year to which the account relates. The number of subscriptions receivable, by class or category, is to be shown in a note to the account.
- (3) Gaming machines.
(Item A.3)
Gross income from gaming machines. Associated outlays to be shown as expenditure.
- (4) Functions.
(Items A.4 and C.5)
Gross receipts and expenditure in respect of attendances at, and the provision of, functions. The total number of functions and the date, deficit and general nature of all functions at which a deficit in excess of £250 was incurred shall be disclosed in a note to the account.
- (5) Snooker tables.
(Item A.5)

- Gross receipts from snooker, billiard and pool tables.
- (6) Bingo and other games.
(Item A.6)
Gross receipts relating to bingo, raffles, draws, lotteries, card drives or other games.
- (7) Interest on investments.
(Item A.7)
Where receipts from this source exceed £500 details of the investments and the income derived from them shall be disclosed in a note to the account.
- (8) Grants.
(Item A.8)
Where the receipts from any source exceed £500 the date of the grant, the purpose for which it was made and the name and address of the person making it shall be disclosed in a note to the account.
- (9) Other income.
(Item A.9)
Where the total receipts from any source exceed £500 it shall be shown as a separate item in the account.
- (10) Honoraria.
(Item C.2)
The individual amounts paid and the name of the recipient are to be disclosed in a note to the account.
- (11) Gaming licence.
(Item C.4)
To include all payments for licences in respect of gaming of any kind.
- (12) Rents.
(Item C.6)
To include both property rental and lease, rental and hire charges for equipment and machinery other than gaming machines. A note to the account should provide a breakdown of the figure by category.
- (13) Insurance.
(Item C.8)
Where insurance cover is not in place in respect of any of the following categories this shall be disclosed in a note to the account. The categories are as follows—
- (a) Buildings
 - (b) Fixtures and fittings
 - (c) Stock
 - (d) Cash
 - (e) Other assets
 - (f) Employee liability
 - (g) Public liability
- (14) Donations.

(Item C.10)

Where the total paid to any donee during the period covered by the account exceeds £50 the name and address of the donee, the total amount paid and the date or dates on which the donation or donations were approved by the committee shall be disclosed in a note to the account.

(15) Utilities.

(Item C.11)

To include expenditure on heat, light and cleaning. Pay for cleaning staff shall not be included in this item.

(16) Accountancy and audit fees.

(Item C.14)

To include fees in respect of the provision to the club of book-keeping, accountancy and audit services.

(17) Depreciation.

(Item C.18)

The supporting calculation including the method and rate employed is to be disclosed in a note to the account.

(18) Bad debts written off.

(Item C.19)

The name of each debtor, the amount due and the date on which the committee agreed to write off the debt shall be disclosed in a note to the account.

(19) Other expenditure.

(Item C.20)

Where the total expenditure on any category exceeds £500 it shall be shown as a separate item in the account.

(20) Corporation tax.

(Item C.21)

The supporting calculation shall be disclosed in a note to the account.

BALANCE SHEET FORMAT

1. Fixed Assets

1. Land and buildings (1).
2. Fixtures and fittings (2).
3. Other fixed assets (3).

2. Investments (4)

3. Current Assets

1. Bar stock (5).
2. Other stock (6).
3. Debtors and prepaid expenses (7).
4. Cash at bank (8).
5. Cash on hand (9).
6. Other current assets (10).

4. **Current Liabilities**
 1. Bank overdraft (11).
 2. Trade creditors.
 3. PAYE/NIC (12).
 4. VAT (13).
 5. Other creditors and accrued expenses (14).
5. **Excess of Current Assets/(Liabilities) over Current Liabilities/(Assets)**
6. **Total Assets Less Current Liabilities**
7. **Long Term Liabilities**
 1. Bank loans (11).
 2. Other loans and mortgages (15).
8. **Total Net Assets/Liabilities**
9. **Retained Reserves (16)**
 1. Previous balance.
 2. Add (deduct) excess of income over expenditure/(expenditure over income).
10. **Capital Employed (17)**
11. **Preparation of Account**
 1. Name and address of person who drew up balance sheet on behalf of the committee.
 2. Signature of person who drew up balance sheet.
 3. Date of signature.
12. **Approval of Account**
 1. The foregoing Balance Sheet was approved by the committee on
 2. Signature of official signing on behalf of the committee.
 3. Name of official signing on behalf of the committee.
 4. Position held by the official.

NOTES ON BALANCE SHEET FORMAT

- (1) Land and buildings.
(Item A.1)
The method of valuation and the supporting calculation shall be disclosed in a note to the balance sheet. The address of all properties and the value of each is to be disclosed in a note to the balance sheet. Where the value is other than the purchase price there shall be disclosed in the note the name, address and qualification of the valuer and the date of the valuation.
- (2) Fixtures and fittings.
(Item A.2)
The method of valuation and the supporting calculation shall be disclosed in a note to the balance sheet.
- (3) Other fixed assets.
(Item A.3)
The assets shall be categorised by type. The method of valuation and the supporting calculation shall be disclosed in a note to the balance sheet.
- (4) Investments.

(Item B)

All investments shall be disclosed in a note to the balance sheet showing their purchase price, their value at the date of the last balance sheet and their disposal value at the date of the current balance sheet.

(5) Bar stock.

(Item C.1)

The valuation of bar stock shall be carried out using the quantities found at a check by an independent person and the lower of the cost of the item or its net realisable value.

(6) Other stock.

(Item C.2)

To include stocks of all other items supplied by the club. Where the value of any type of stock exceeds £500 it is to be shown as a separate item in the balance sheet. The methods of valuation and the supporting calculation shall be disclosed in a note to the balance sheet.

(7) Debtors and prepaid expenses.

(Item C.3)

In respect of all debts which have at the date of the balance sheet been outstanding for more than sixty days there shall be shown in a note to the balance sheet the name and address of the debtor, the date on which payment was due and the amount of the debt. Details of the prepayment and the amount taken into account at the balance sheet date shall be disclosed in a note to the balance sheet.

(8) Cash at bank.

(Item C.4)

In respect of all bank accounts there shall be disclosed in a note to the balance sheet the name and address of the bank, the title of the account and the balance on the account.

(9) Cash on hand.

(Item C.5)

The amounts in respect of any petty cash float, till floats, monies in machines and other monies shall be disclosed in a note to the balance sheet.

(10) Other current assets.

(Item C.6)

Any individual item with a disposal value in excess of £1,000 is to be shown as a separate item in the balance sheet and the basis for the valuation shall be disclosed in a note to the balance sheet.

(11) Bank loans and overdrafts.

(Items D.1 and G.1)

The name and address of the bank and the amount of the loan or overdraft shall be disclosed in a note to the balance sheet. Where any such loan or overdraft is secured or guaranteed full details shall be disclosed in a note to the balance sheet.

(12) PAYE/NIC.

(Item D.3)

The figure stated shall be the total amount deducted but not yet paid irrespective of the date on which payment is due. The PAYE reference number of the club shall be disclosed in a note to the balance sheet.

(13) VAT.

(Item D.4)

The figure stated shall be the net amount payable irrespective of the date on which payment is due. The VAT registration number shall be disclosed in a note to the balance sheet.

(14) Other creditors and accrued expenses.

(Item D.5)

Where more than £100 has been owed to a creditor for more than 60 days the amount due to each and the date on which payment was due shall be disclosed in a note to the balance sheet. Details of the accrual and the amount taken into account shall be disclosed in a note to the balance sheet.

(15) Other loans and mortgages.

(Item G.2)

The name of the lender or the mortgagee, the amount outstanding and the property mortgaged shall be disclosed in a note to the balance sheet. Where any such loan is secured or guaranteed full details shall be disclosed in a note to the balance sheet.

(16) Reserves.

(Item I)

There shall be disclosed separately in the balance sheet any additional reserves resulting from revaluation of assets or any other reason.

(17) Capital employed.

(Item J)

Capital employed is the total reserves at the balance sheet date.

EXPLANATORY NOTE

(This note is not part of the Regulations.)

These Regulations set out the requirements to which a registered club, and a club which has served notice of intention to seek registration, must conform in relation to the keeping and auditing of its records and accounts.

These requirements relate to:

the documents with respect to transactions, assets and liabilities which a club is required to keep;

the manner in which such documents must be kept;

the system of control of accounts, cash holdings, receipts and remittances which a club must establish and maintain;

the need for a club to complete, and the form of and particulars to be contained in, an annual statement of accounts; and

the need to have its accounts audited, who may conduct that audit and the manner in which that audit should be conducted.

Status: This is the original version (as it was originally made). Northern
Ireland Statutory Rules are not carried in their revised form on this site.
