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## STATUTORY INSTRUMENTS

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# 1990 No. 1508

## The Horse Racing (Northern Ireland) Order 1990

### Miscellaneous

#### Accounts, etc.

**10.**—(1) The Corporation and the Company shall—

- (a) keep such accounts and other records as the Department may require; and
- (b) prepare for a period of 12 months ending on 31st December in each year, an annual statement of accounts in such form and containing such particulars as the Department may direct.

(2) The accounts prepared under paragraph (1) shall be audited by an auditor appointed by the Corporation or, as the case may be, the Company, and no person shall be qualified to be so appointed<sup>F1</sup> unless he is eligible for appointment as a [<sup>F2</sup>statutory auditor under Part 42 of the Companies Act 2006]<sup>F2</sup>.]

<sup>F1</sup>(3) Any account prepared under paragraph (1) shall on or before 30th April next following the expiration of the relevant year be submitted to the Department together with a copy of the report made by the auditor on the accounts, and a copy of the account certified by the auditor appointed under paragraph (2) shall be supplied, either free of charge or on payment of such sum as may be fixed by the Department, to any person who makes application therefor to the Department.

**F1** SR 1993/67

**F2** Words in art. 10(2) substituted (6.4.2008) by [Companies Act 2006 \(Consequential Amendments etc\) Order 2008 \(S.I. 2008/948\)](#), arts. 2(2), 3(1)(a), [Sch. 1 para. 2\(f\)](#) (with arts. 6, 11, 12)

**Changes to legislation:**

The Horse Racing (Northern Ireland) Order 1990, Section 10 is up to date with all changes known to be in force on or before 13 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

**Changes and effects yet to be applied to :**

- art. 10(1) words substituted by [2022 c. 2 \(N.I.\) s. 3\(5\)\(a\)](#)
- art 10(1)(b) modified by [2022 c. 2 \(N.I.\) s.005\(5\)\(d\)](#)
- art. 10(2) words substituted by [2022 c. 2 \(N.I.\) s. 3\(5\)\(b\)](#)
- art.010(3) modified by [2022 c. 2 \(N.I.\) S.005\(5\)\(e\)](#)

**Changes and effects yet to be applied to the whole Order associated Parts and Chapters:**

Whole provisions yet to be inserted into this Order (including any effects on those provisions):

- art. 2(3)(4) added by [2022 c. 2 \(N.I.\) s. 1\(3\)](#)
- art. 3(4A) inserted by [2022 c. 2 \(N.I.\) s. 2\(4\)](#)
- art. 3(5A) inserted by [2022 c. 2 \(N.I.\) s. 2\(6\)](#)