
STATUTORY RULES OF NORTHERN IRELAND

2014 No. 148

**The Local Government (Transitional,
Supplementary, Incidental Provisions and
Modifications) Regulations (Northern Ireland) 2014**

Winding up of existing councils

11.—(1) A new council shall designate an officer of the council as having responsibility for the winding up of its predecessor councils.

(2) An officer designated by a new council in accordance with paragraph (1) shall ensure the preparation of the final statement of accounts of the predecessor councils in the form directed by the Department under regulation 4 of the Local Government (Accounts and Audit) Regulations (Northern Ireland) 2006⁽¹⁾.