
STATUTORY INSTRUMENTS

1969 No. 1787

The Police Federation Regulations 1969

PART III

FINANCIAL ARRANGEMENTS

Accounts

18.—(1) This Regulation shall have effect in relation to every branch board or joint branch board, each central committee and the joint central committee.

(2) Every such board and committee shall, in relation to Federation funds held by the board or committee in question, keep accounts showing all monies received or paid out and shall cause the accounts for each year to be audited by an independent auditor.

(3) The independent auditor shall be a person who is a member, or a firm all of the partners wherein are members, of one or more of the following bodies, that is to say:—

- (a) the Institute of Chartered Accountants in England and Wales;
- (b) the Institute of Chartered Accountants in Scotland;
- (c) the Association of Certified and Corporate Accountants;
- (d) the Institute of Chartered Accounts in Ireland;
- (e) any other body of accountants established in the United Kingdom and for the time being recognised for the purposes of section 161(1)(b) of the Companies Act 1948. by the Board of Trade.

(4) After the end of each year a summary of the accounts for that year, together with a copy of the independent auditor's report thereon, shall—

- (a) in the case of the accounts of a branch board or joint branch board, be made available to the subscribing members and sent to the chief officer of police and the appropriate central committee or, as the case may be, the joint central committee which shall, if so requested in a particular case by the Secretary of State, transmit copies to him;
- (b) in the case of the accounts of a central committee or the joint central committee, be made available to the appropriate central conference or, as the case may be, the joint central conference, sent to the Secretary of State and published, in a manner approved by the committee in question, to members of the Federation.