



# Co-operative and Community Benefit Societies Act (Northern Ireland) 1969

## 1969 CHAPTER 24

### PART II

#### REGISTERED SOCIETIES

##### ACCOUNTS, ETC.

#### **43C Registrar's power to require accounts for past years to be audited.**

- (1) The registrar may give a direction to a registered society in respect of any relevant year of account of the society preceding that in which the direction is given—
  - (a) requiring it to appoint a qualified auditor or qualified auditors to audit its accounts and balance sheet for that year, and
  - (b) where it has sent to [<sup>F1</sup>the registrar] its annual return for that year before the date of the direction, requiring it after its accounts and balance sheet have been audited by a qualified auditor or qualified auditors to send to [<sup>F1</sup>the registrar] within three months from receipt of the direction a further annual return complying with the requirements of this Act (other than that as to time of sending).
- (2) For the purposes of this section, a year of account of a registered society is a relevant year of account if it is one at the end of which there is in force in relation to it a disapplication under section 38A(1).

**F1** Words in s. 43C(1)(b) substituted (6.4.2018 immediately after 2016 c. 16 (N.I.), s. 8(2) comes into force) by [The Financial Services Act 2012 \(Mutual Societies\) Order 2018 \(S.I. 2018/323\)](#), art. 1, [Sch. 2 para. 11](#) (with art. 3)

**Changes to legislation:**

There are currently no known outstanding effects for the Co-operative and Community Benefit Societies Act (Northern Ireland) 1969, Section 43C.