
Changes to legislation: There are currently no known outstanding effects for the Credit Unions and Co-operative and Community Benefit Societies Act (Northern Ireland) 2016, Paragraph 38. (See end of Document for details)

SCHEDULES

SCHEDULE 1

MINOR AND CONSEQUENTIAL AMENDMENTS

PART 3

MINOR AND CONSEQUENTIAL AMENDMENTS: GENERAL

Industrial and Provident Societies Act (Northern Ireland) 1969 (c. 24)

- 38.**—(1) Section 48 (annual returns) is amended as follows.
- (2) For subsections (1) to (1B) substitute—
- “(1) A registered society must, within the period of 7 months beginning immediately after the end of a year of account, send to the registrar—
- (a) a return relating to its affairs for that year (the society's “annual return” for that year),
 - (b) a copy of each balance sheet made during that year, and
 - (c) a copy of any relevant auditor's report for that year.
- (1A) “Relevant auditor's report” means—
- (a) if section 38 (duty to appoint auditors) applies for that year, the auditor's report on the society's accounts for that year and any auditor's report on a balance sheet made during that year;
 - (b) otherwise, any report for that year required by section 43A.”.
- (3) In subsection (2) omit—
- (a) “and” at the end of paragraph (b);
 - (b) paragraph (c).
- (4) Omit subsections (3) to (5).

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