

*These notes refer to the Credit Unions and Co-operative
and Community Benefit Societies Act (Northern Ireland)
2016 (c.16) which received Royal Assent on 22 April 2016*

Credit Unions and Co-operative and Community Benefit Societies Act (Northern Ireland) 2016

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Section 12: Publication of unaudited interim accounts

Section 12 inserts into the 1969 Act a new section 37A(6A) to allow a society to publish an unaudited interim revenue account or unaudited balance sheet, provided that it is published with the latest audited year end revenue account and balance sheet, and clearly marked as unaudited.