
STATUTORY INSTRUMENTS

1985 No. 1205

The Credit Unions (Northern Ireland) Order 1985

Accounts, etc.

Qualified auditors

46.—(1) A person shall not be qualified for appointment as auditor of any credit union^[F1] unless he is eligible for appointment as a ^[F2]statutory auditor under Part 42 of the Companies Act 2006.]

(2) None of the following persons shall be qualified for appointment as auditor of a credit union—

(a) an officer or servant of the credit union;

(b) a person who is a partner of, or in the employment of, or who employs, an officer or servant of the credit union;

Sub#para.(c) rep. by SR 1993/67

(3) Any appointment made by a credit union in contravention of paragraph (1) or (2) shall not be an effective appointment for the purposes of this Order.

Para. (4) rep. by SR 1993/67

(5) In paragraph (2), references to an officer or servant shall be construed as not including an auditor.

F1 SR 1993/67

F2 Words in art. 46(1) substituted (6.4.2008) by [Companies Act 2006 \(Consequential Amendments etc\) Order 2008 \(S.I. 2008/948\)](#), arts. 2(2), 3(1), **Sch. 1 para. 2(d)** (with arts. 6, 11, 12)

Changes to legislation:

The Credit Unions (Northern Ireland) Order 1985, Section 46 is up to date with all changes known to be in force on or before 24 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Order associated Parts and Chapters:

Whole provisions yet to be inserted into this Order (including any effects on those provisions):

- Sch.1 Pt.I amended by [S.I. 1996/2653 art.2\(b\)](#)
- Sch.1 Pt.I rev.in pt. by [S.I. 1996/2653 art.2\(a\)](#)
- Sch. 1 Pt. 1 words inserted by [S.I. 1996/2653 art. 2\(b\)](#)
- Sch. 1 Pt. 1 words omitted by [S.I. 1996/2653 art. 2\(a\)](#)