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## STATUTORY INSTRUMENTS

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# 1992 No. 807

## The Industrial Relations (Northern Ireland) Order 1992

### PART II

#### DEFINITION, STATUS AND GENERAL REGULATION OF TRADE UNIONS AND EMPLOYERS' ASSOCIATIONS

##### *Records and returns*

##### **Duty to keep accounting records**

**10.**—(1) This Article applies to every trade union and every employers' association whose head or main office is situated in Northern Ireland except one which consists wholly or mainly of representatives of constituent or affiliated organisations (of the description referred to in Article 3(1)(b)(ii) or 4(1)(b)(ii)).

(2) Every trade union and every employers' association to which this Article applies shall—

- (a) cause to be kept proper accounting records with respect to its transactions and its assets and liabilities; and
- (b) establish and maintain a satisfactory system of control of its accounting records, its cash holdings and all its receipts and payments.

(3) For the purposes of sub-paragraph (a) of paragraph (2) proper accounting records shall not be taken to be kept with respect to the matters mentioned in that sub-paragraph if there are not kept such records as are necessary to give a true and fair view of the state of the affairs of the trade union or employers' association and to explain its transactions.

(4) Where a trade union or employers' association consists of or includes branches or sections, then—

- (a) any duty falling upon the union or association in relation to a branch or section under this Article shall be treated as having been discharged to the extent to which a branch or section discharges that duty instead of the union or association; and
- (b) any duty falling upon a branch or section under this Article by reason of its being a trade union or employers' association shall be treated as having been discharged to the extent to which the union or association of which it is a branch or section discharges that duty instead of the branch or section.

##### **Duties as to annual returns, auditors and members' superannuation schemes**

**11.**—(1) This Article applies to every trade union and every employers' association to which Article 10 applies except a union or association which has been in existence for less than 12 months.

(2) Every trade union and every employers' association to which this Article applies shall send the Certification Officer as respects every calendar year a return relating to its affairs.

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(3) Every trade union and every employers' association to which this Article applies shall appoint an auditor or auditors to audit the accounts contained in its annual return.

(4) Every trade union and every employers' association to which this Article applies shall at the request of any person, supply him with a copy of its rules and of its most recent annual return either free of charge or on payment of a reasonable charge.

(5) The Certification Officer shall at all reasonable hours keep available for public inspection, either free of charge or on payment of a reasonable charge, copies of all annual returns sent to him under this Article.

(6) The provisions of Part I of Schedule 1 shall have effect with respect to the annual return and to the qualifications, appointment, removal and functions of auditors of trade unions and employers' associations to which this Article applies.

(7) The provisions of Part II of Schedule 1 shall have effect with respect to members' superannuation schemes maintained or to be maintained by trade unions or employers' associations to which this Article applies.

(8) Where a trade union or employers' association consists of or includes branches or sections, then—

- (a) any duty falling upon the union or association in relation to a branch or section under this Article or Schedule 1 shall be treated as having been discharged to the extent to which a branch or section discharges that duty instead of the union or association; and
- (b) any duty falling upon a branch or section under this Article or Schedule 1 by reason of its being a trade union or employers' association shall be treated as having been discharged to the extent to which the union or association of which it is a branch or section discharges that duty instead of the branch or section.

(9) Where an employers' association to which this Article applies is a company [<sup>F1</sup>(as defined in section 1(1) of the Companies Act 2006)]—

- (a) paragraph (3) above and the provisions of paragraphs 6 to 15 of Schedule 1 do not apply; and
- (b) the rights and powers conferred, and duties imposed, by paragraphs 16 to 21 of that Schedule belong to the auditors of the company appointed under <sup>F2</sup> . . . [<sup>F3F2</sup> . . . Chapter 2 of Part 16 of the Companies Act 2006].

**F1** Words in art. 11(9) substituted (1.10.2009) by Companies Act 2006 (Consequential Amendments, Transitional Provisions and Savings) Order 2009 (S.I. 2009/1941), art. 2(1), **Sch. 1 para. 136(5)(a)** (with art. 10)

**F2** Words in art. 11(9)(b) omitted (1.10.2009) by virtue of Companies Act 2006 (Consequential Amendments, Transitional Provisions and Savings) Order 2009 (S.I. 2009/1941), art. 2(1), **Sch. 1 para. 136(5)(b)** (with art. 10)

**F3** Words in art. 11(9)(b) inserted (1.10.2007) by Companies Act 2006 (Commencement No. 3, Consequential Amendments, Transitional Provisions and Savings) Order 2007 (S.I. 2007/2194), arts. 1(3)(a), 10(1), **Sch. 4 para. 76** (with art. 2)

#### [<sup>F4</sup>Statement to members following annual return

**11A.**—(1) A trade union to which Article 11 applies shall take all reasonable steps to secure that, not later than the end of the period of eight weeks beginning with the day on which the annual return of the union is sent to the Certification Officer, all the members of the union are provided with the statement required by this Article by any of the methods allowed by paragraph (2).

(2) Those methods are—

- (a) the sending of individual copies of the statement to members; or
  - (b) any other means (whether by including the statement in a publication of the union or otherwise) which it is the practice of the union to use when information of general interest to all its members needs to be provided to them.
- (3) The statement required by this Article shall specify—
- (a) the total income and expenditure of the trade union for the period to which the return relates,
  - (b) how much of the income of the union for that period consisted of payments in respect of membership,
  - (c) the total income and expenditure for that period of any political fund of the union, and
  - (d) the salary paid to and other benefits provided to or in respect of—
    - (i) each member of the executive (within the meaning of paragraph 4A of Schedule 1).
    - (ii) the president, and
    - (iii) the general secretary,by the trade union during that period.
- (4) The requirement imposed by this Article is not satisfied if the statement specifies anything inconsistent with the contents of the return.
- (5) The statement—
- (a) shall also set out in full the report made by the auditor or auditors of the union on the accounts contained in the return and state the name and address of that auditor or of each of those auditors, and
  - (b) may include any other matter which the union considers may give a member significant assistance in making an informed judgment about the financial activities of the union in the period to which the return relates.
- (6) The statement—
- (a) shall also include the following statement—

“A member who is concerned that some irregularity may be occurring, or has occurred, in the conduct of the financial affairs of the union may take steps with a view to investigating further, obtaining clarification and, if necessary, securing regularisation of that conduct.

The member may raise any such concern with such one or more of the following as it seems appropriate to raise it with: the officials of the union, the trustees of the property of the union, the auditor or auditors of the union, the Certification Officer for Northern Ireland (who is an independent officer appointed by the Department of Economic Development) and the police.

Where a member believes that the financial affairs of the union have been or are being conducted in breach of the law or in breach of rules of the union and contemplates bringing civil proceedings against the union or responsible officials or trustees, he<sup>[F5]</sup> should] consider obtaining independent legal advice.” ; and
  - (b) may include such other details of the steps which a member may take for the purpose mentioned in the statement set out above as the trade union considers appropriate.
- (7) A trade union shall send to the Certification Officer a copy of the statement which is provided to its members in pursuance of this Article as soon as is reasonably practicable after it is so provided.
- (8) Where the same form of statement is not provided to all the members of a trade union, the union shall send to the Certification Officer in accordance with paragraph (7) a copy of each form of statement provided to any of them.

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(9) If at any time during the period of two years beginning with the day referred to in paragraph (1) any member of the trade union requests a copy of the statement required by this Article, the union shall, as soon as practicable, furnish him with such a copy free of charge.

(10) Where the duty falling on a trade union under Article 11 to send to the Certification Officer a return relating to its affairs is treated as discharged by the union by virtue of paragraph (8) of that Article, the duties imposed by this Article in relation to the return shall be treated as duties of the branch or section of the union, or the trade union of which it is a branch or section, by which that duty is in fact discharged.]

F4 1995 NI 12

F5 1999 NI 9

### **Returns, etc., by trade unions and employers' associations outside Northern Ireland**

**12.**—(1) Any trade union or employers' association carrying on business in Northern Ireland and being a trade union or employers' association to which<sup>F6</sup> section 32 of the Trade Union and Labour Relations (Consolidation) Act 1992] applies shall,—

- (a) within one month of the date on which it sends an annual return under<sup>F6</sup> subsection (1)] of that section, send to the Certification Officer a copy, certified in such manner as the Certification Officer may require, of that annual return; and
- (b) before 1st June in every year, send to the Certification Officer a statement setting forth, in relation to the business carried on by the trade union or employers' association in Northern Ireland in the last preceding calendar year, such particulars of its receipts and payments, and such other information, as the Certification Officer may require.

(2) Any trade union or employers' association carrying on business in Northern Ireland but having its head or main office outside the United Kingdom shall, before 1st June in every year, send to the Certification Officer a statement setting forth, in relation to the business carried on in Northern Ireland in the last preceding calendar year, such particulars of its receipts and payments, and such other information, as the Certification Officer may require.

(3) Every trade union and employers' association carrying on business in Northern Ireland but not having its head or main office in Northern Ireland shall furnish to the Certification Officer, before 1st June in every year, the names and addresses of some one or more persons resident in Northern Ireland authorised to accept on its behalf service of process and any notices required to be served on it.

(4) Any process or notice required to be served on a trade union or employers' association to which paragraph (3) applies shall be sufficiently served if—

- (a) it is addressed to any person whose name has been furnished to the Certification Officer under that paragraph and left at, or sent by post to, the address which has been so furnished; or
- (b) where—
  - (i) any such trade union or employers' association makes default in furnishing to the Certification Officer the name and address of a person resident in Northern Ireland who is authorised to accept on its behalf service of process or notices; or
  - (ii) at any time all the persons whose names and addresses have been so furnished are dead, or have ceased to so reside, or refuse to accept service on behalf of the trade union or employers' association, or for any reason cannot be served,

it is left at, or sent by post to, any place where the business of the trade union or employers' association is carried on in Northern Ireland.

(5) The Certification Officer, if in any particular case he considers it appropriate to do so, may direct that the date before which a trade union or employers' association must comply with paragraph (1)(a) or (b), (2) or (3) shall be such other date (whether before or after that specified in paragraph (1)(a) or (b), (2) or (3)) as may be specified in the direction.

(6) The Certification Officer shall at all reasonable hours keep available for public inspection, either free of charge or on payment of a reasonable charge, copies of all documents sent to him under this Article.

(7) Paragraph (8) of Article 11 applies for the purposes of this Article as it applies for the purposes of Article 11.

F6 1992 c.52

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