



Superannuation and other Trust Funds (Validation) Act 1927

1927 CHAPTER 41 17 and 18 Geo 5

Provisions as to Benefit Funds

5 Accounts and reports of registered funds.

- (1) The trustees of every registered fund shall, once in every year, cause to be prepared a statement of accounts and balance sheet of the fund which shall be audited by an auditor, and shall, at least once in every five years, cause an investigation and report to be made by an actuary as to the financial condition of the fund.
- (2) A copy of every statement of accounts, balance sheet and report prepared under this section signed by the auditor or actuary, as the case maybe, and by the secretary of the fund, shall be sent to the [^{F1}Authority] within twelve months after the close of the period to which it relates.

Textual Amendments

F1 Words in s. 5(2) substituted (1.12.2001) by [S.I. 2001/349](#), [arts. 1](#), 178(2)(c)

Modifications etc. (not altering text)

C1 S. 5: power to continue conferred (1.7.1992) by [Social Security \(Consequential Provisions\) Act 1992](#) (c. 6), [ss. 5](#), 7(2), [Sch. 3 Pt. II para. 15](#)

Changes to legislation:

Superannuation and other Trust Funds (Validation) Act 1927, Section 5 is up to date with all changes known to be in force on or before 05 July 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 :

- s. 1-8 repealed by [1973 c. 38 Sch. 28 Pt. 1](#)