## SCHEDULES

## SCHEDULE 1

MINOR AND CONSEQUENTIAL AMENDMENTS

## PART 3 <br> 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 $43 \mathrm{~A} . "$.
(3) In subsection (2) omit-
(a) "and" at the end of paragraph (b);
(b) paragraph (c).
(4) Omit subsections (3) to (5).
39. In section $67(5)$ (instrument of dissolution) for the words from "such a final return" to the end substitute "the society's annual return for its last year of account (see section $36 \mathrm{~A}(8)$ or $36 \mathrm{~B}(8)$ ).".
40. In section 68(1) (restriction on dissolution or cancellation of registration)-
(a) for "section 64(a)" substitute "section 64(1)(a)";
(b) for "section 64(b)" substitute "section 66A".
41. In section $101(1)$ (interpretation) for the definition of "year of account" substitute-
""year of account" is to be read in accordance with sections 36A and 36B.".
42. In Part 1 of Schedule 1 (matters to be provided for in the society's rules) in paragraph 7 before "shares" insert "withdrawable".

