

## SCHEDULES

### SCHEDULE 1

#### ADMINISTRATIVE PROVISIONS RELATING TO TRADE UNIONS AND EMPLOYERS' ASSOCIATIONS

#### PART I

#### ANNUAL RETURNS, AND QUALIFICATIONS, APPOINTMENT AND REMOVAL, AND FUNCTIONS, OF AUDITORS

##### *Qualifications of auditors*

**10.**—(1) None of the following persons shall act as auditor of a trade union or employers' association, that is to say—

- (a) an officer or employee of the trade union or employers' association or of any of its branches or sections;
  - (b) a person who is a partner of, or in the employment of, or who employs, such an officer or employee;
  - (c) a body corporate.
- (2) References in this paragraph to an officer shall be construed as not including an auditor.