
STATUTORY INSTRUMENTS

2011 No. 2687

The Legislative Reform (Industrial and Provident Societies and Credit Unions) Order 2011

PART 3

Industrial and Provident Societies and Credit Unions

Publication of interim accounts

10.—(1) In section 3A(1) of the 1968 Act (publication of accounts and balance sheets of societies), in subsections (4), (5) and (6), at the beginning insert “Subject to subsection (6A) of this section,”.

(2) After subsection (6) of that section insert—

“(6A) Subsections (4) to (6) of this section do not apply to an interim revenue account or balance sheet where—

- (a) it is published together with the latest year end revenue account and balance sheet complying with subsection (2) or (3) of this section, or audited under section 9C of this Act, as the case may be; and
- (b) it is marked in clearly legible characters and in a prominent position with the words “UNAUDITED REVENUE ACCOUNT” or, as the case may be, “UNAUDITED BALANCE SHEET”.”

(3) Omit section 24(2) of the 1979 Act (modifications of requirements as to audit of accounts).