



# Industrial and Provident Societies Act (Northern Ireland) 1969

## 1969 CHAPTER 24

### PART II

#### REGISTERED SOCIETIES

##### ACCOUNTS, ETC.

#### 48 Annual returns.

[<sup>F1</sup>(1) Every registered society shall, within the period of seven months beginning immediately after the end of the period required by this section to be included in the return, send to the registrar a return relating to its affairs for that period together with—

- (a) where the period required to be included in the return is one at the end of which there is in force in relation to the period a disapplication under section 38A(1), the documents mentioned in subsection (1A), and
- (b) where it is not, the documents mentioned in subsection (1B).

(1A) The documents referred to in subsection (1)(a) are—

- (a) copies of the reports, if any, which the society is required, because of the disapplication, to obtain under section 43A; and
- (b) a copy of each balance sheet made during the period included in the return.

(1B) The documents referred to in subsection (1)(b) are—

- (a) a copy of the report of the auditor or auditors on the society's accounts for the period included in the return; and
- (b) a copy of each balance sheet made during that period and of any report of the auditor or auditors on that balance sheet.]

(2) The said return shall—

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*Status: Point in time view as at 01/10/2009. This version of this provision has been superseded.*

*Changes to legislation: There are currently no known outstanding effects for the Industrial and Provident Societies Act (Northern Ireland) 1969, Section 48. (See end of Document for details)*

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- (a) contain the revenue account or accounts of the society prepared in accordance with section 37(2) in respect of the year of account to which the return relates, and a balance sheet as at the end of that year, and
  - (b) not contain any accounts other than the revenue account or accounts for that year unless those other accounts have been examined by the auditors of the society under section 43<sup>[F1]</sup> or been the subject of a report for the purposes of section 43A(2)(a)], and
  - (c) subject to subsections (4) and (5), be made up for the period beginning with the date of the society's registration under this Act or with the date to which the society's last annual return was made up whichever is the later, and ending—
    - (i) with the date of the last balance sheet published by the society before the appropriate date; or
    - (ii) if the date of that balance sheet is earlier than 31st August immediately preceding the appropriate date or later than 31st January of the year in which the appropriate date falls, with 31st December immediately preceding the appropriate date.
- (3) For the purposes of subsection (2)(c), “the appropriate date” , in relation to an annual return of a society, is 31st March of the year in which that return is required by subsection (1) to be sent to the registrar or the date on which that return is so sent, whichever is the earlier.
- (4) If the registrar is of opinion that special circumstances exist he may allow a society to make a return under this section up to a date other than that specified in subsection (2) (c)(i) or (ii),<sup>F1</sup> . . . .
- (5) The last return under this section by a registered society which is being terminated by an instrument of dissolution under [<sup>F2</sup>section 64(1)(b)] shall be made up to the date of the instrument of dissolution.
- (6) Every registered society shall supply free of charge to every member or person interested in the funds of the society who applies for it a copy of the latest return of the society under this section and shall so supply with every such copy a copy of the report of the auditors on the accounts and balance sheet contained in the return.
- <sup>[F1]</sup>(6A) Where the year of account to which an annual return relates is one at the end of which there is in force in relation to the year a disapplication under section 38A(1), subsection (6) shall have effect as if for the reference to the report of the auditors on the accounts and balance sheet contained in the return there were substituted a reference to any report which the society is required, because of the disapplication, to obtain under section 43A(2)(a).]
- (7) The preceding provisions of this section shall not have effect where the annual return or the balance sheet, as the case may be, relates to a year of account beginning before 1st January 1970.

**F1** 1997 NI 22

**F2** Words in s. 48(5) substituted (1.10.2009) Companies Act 2006 (Consequential Amendments, Transitional Provisions and Savings) Order 2009 (S.I. 2009/1941), art. 2(1), **Sch. 1 para. 21(5)** (with art. 10)

**Status:**

Point in time view as at 01/10/2009. This version of this provision has been superseded.

**Changes to legislation:**

There are currently no known outstanding effects for the Industrial and Provident Societies Act (Northern Ireland) 1969, Section 48.