



## 2016 CHAPTER 16

### *Co-operative and Community Benefit Societies*

#### **Publication of unaudited interim accounts**

**12.** In section 37A of the 1969 Act (publication of accounts and balance sheets of registered societies) after subsection (6) insert—

“(6A) Subsections (4) to (6) do not apply to an interim revenue account or balance sheet that—

- (a) is published together with the latest year end revenue account and balance sheet complying with subsection (2), (3) or (6) (as the case may be), and
- (b) is marked in clearly legible characters and in a prominent position with the words “UNAUDITED REVENUE ACCOUNT” or “UNAUDITED BALANCE SHEET” (as the case may be).”.