



Co-operative and Community Benefit Societies Act 2014

2014 CHAPTER 14

PART 7

ACCOUNTS, AUDIT AND ANNUAL RETURNS

Annual returns

89 Annual returns

- (1) A registered society must, within the period of 7 months beginning immediately after the end of a year of account, send to the FCA—
 - (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.
- (2) The annual return—
 - (a) must contain the society's revenue account for that year prepared in accordance with section 79 and a balance sheet as at the end of that year, and
 - (b) may contain other accounts only if they have been reported on under section 85(2)(a) or 87.
- (3) “Relevant auditor's report” means—
 - (a) if section 83 (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 85.
- (4) The powers under sections 143 and 144 to determine the form of an annual return and the particulars to be contained in annual returns are subject to subsection (2).

Changes to legislation: There are currently no known outstanding effects for the Co-operative and Community Benefit Societies Act 2014, Cross Heading: Annual returns. (See end of Document for details)

Modifications etc. (not altering text)

- C1** S. 89 excluded by 1979 c. 34, s. 31(4) (as amended (1.8.2014) by [Co-operative and Community Benefit Societies Act 2014 \(c. 14\)](#), s. 154, [Sch. 4 para. 16\(5\)\(b\)](#) (with [Sch. 5](#)))

90 Duty to provide copy of annual return on demand

- (1) A registered society must give a copy of its latest annual return, free of charge, to any member or person interested in the society's funds who asks for it.
- (2) Where a request under subsection (1) is made, the following must be supplied with the annual return—
 - (a) a copy of—
 - (i) the auditor's report on the accounts and balance sheet contained in the return, or
 - (ii) if section 83 (duty to appoint auditors) does not apply to the society for the year of account to which the annual return relates, any report required by section 85(2)(a);
 - (b) the society's latest group accounts (if any).
- (3) A society is regarded as having given a person a copy of its latest annual return and the documents required by subsection (2) to be supplied with that return (“the relevant documents”) if the following conditions are met—
 - (a) the person has agreed (generally or specifically) that the society may make the relevant documents available to the person on a website (and has not revoked that agreement);
 - (b) the society has notified the person of the following—
 - (i) the website address;
 - (ii) the presence of the documents on the website;
 - (iii) the place on the website where the documents may be accessed;
 - (iv) how to access them; and
 - (c) the documents are present on the website for the whole of the period—
 - (i) beginning with the day the notification under paragraph (b) is sent (or, if later, the day the documents first appear on the website), and
 - (ii) ending with the day the annual return ceases to be the society's latest annual return.
- (4) If any of the documents is absent from the website for part of the period referred to in subsection (3)(c), the absence is to be disregarded if it is wholly attributable to circumstances that it would not be reasonable to have expected the society to prevent or avoid.

Modifications etc. (not altering text)

- C2** S. 90 excluded by 1979 c. 34, s. 31(4) (as amended (1.8.2014) by [Co-operative and Community Benefit Societies Act 2014 \(c. 14\)](#), s. 154, [Sch. 4 para. 16\(5\)\(b\)](#) (with [Sch. 5](#)))

Changes to legislation:

There are currently no known outstanding effects for the Co-operative and Community Benefit Societies Act 2014, Cross Heading: Annual returns.