



# Credit Unions Act 1979

## 1979 CHAPTER 34

### *General and miscellaneous*

#### **24 Modifications of requirements as to audit of accounts**

- (1) A credit union may display at its registered office, but only at that office, an interim revenue account or balance sheet which has not been audited, provided that—
  - (a) the latest audited revenue account and balance sheet are displayed side by side with the interim revenue account or balance sheet; and
  - (b) the interim revenue account or balance sheet so displayed 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 ".
- (2) Paragraphs (a) and (b) of subsection (5) of section 3 of the Friendly and Industrial and Provident Societies Act 1968 (requirements as to audit) shall not apply in relation to any such interim revenue account or balance sheet as is referred to in subsection (1) above and section 39(1) of the 1965 Act (annual returns) shall not apply to any such interim balance sheet