



Co-operative and Community Benefit Societies Act 2014

2014 CHAPTER 14

PART 7

ACCOUNTS, AUDIT AND ANNUAL RETURNS

Accounts and balance sheets

79 Duty to prepare revenue accounts

A registered society must ensure that there is prepared, in respect of each year of account—

- (a) a revenue account for that year which deals with the society's affairs as a whole, or
- (b) two or more revenue accounts for that year which deal separately with particular businesses carried on by the society.