



# Co-operative and Community Benefit Societies Act 2014

## 2014 CHAPTER 14

### PART 7

#### ACCOUNTS, AUDIT AND ANNUAL RETURNS

##### *Auditors*

#### **94 Resolutions relating to appointment or removal of auditors**

- (1) This section applies to a resolution at a general meeting of a registered society—
  - (a) appointing another person as auditor in place of the existing auditor, or
  - (b) providing expressly that the existing auditor is not to be re-appointed.

“The existing auditor” has the same meaning as in section 93.
- (2) The resolution is effective only if notice of the intention to move it is given to the society at least 28 days before the meeting.
- (3) Where notice under subsection (2) is given—
  - (a) the society must send a copy of the notice to the existing auditor as soon as possible,
  - (b) if the society is required by its rules to give notice of the meeting to its members, it must (if it is practicable to do so) give them notice of the resolution at the same time and in the same way as it gives notice of the meeting, and
  - (c) if the society does not give notice under paragraph (b), it must give its members notice of the resolution at least 14 days before the meeting by—
    - (i) advertisement in a newspaper having an appropriate circulation, or
    - (ii) in any other way allowed by the society’s rules.
- (4) Where—

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*Status: This is the original version (as it was originally enacted).*

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- (a) section 93(4) applies in relation to the resolution (resolution to appoint a person in place of the existing auditor cannot be proceeded with), and
- (b) the society's rules provide that an auditor can be appointed by a resolution passed at a general meeting only if the society is given notice of the intended resolution before the meeting,

a resolution passed at the meeting re-appointing the existing auditor or appointing an auditor in place of that auditor is effective even though notice of the resolution has not been given.

- (5) Any provision of this section which requires notice to be given to the society's members or confers any right upon a member is to be read, in the case of a meeting of delegates appointed by members, as requiring the notice to be given to the delegates or conferring the right upon a delegate.