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STATUTORY INSTRUMENTS

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**1992 No. 807**

**The Industrial Relations (Northern Ireland) Order 1992**

**PART II**

**DEFINITION, STATUS AND GENERAL REGULATION  
OF TRADE UNIONS AND EMPLOYERS' ASSOCIATIONS**

*Records and returns*

**Duties as to annual returns, auditors and members' superannuation schemes**

**11.**—(1) This Article applies to every trade union and every employers' association to which Article 10 applies except a union or association which has been in existence for less than 12 months.

(2) Every trade union and every employers' association to which this Article applies shall send the Certification Officer as respects every calendar year a return relating to its affairs.

(3) Every trade union and every employers' association to which this Article applies shall appoint an auditor or auditors to audit the accounts contained in its annual return.

(4) Every trade union and every employers' association to which this Article applies shall at the request of any person, supply him with a copy of its rules and of its most recent annual return either free of charge or on payment of a reasonable charge.

(5) The Certification Officer shall at all reasonable hours keep available for public inspection, either free of charge or on payment of a reasonable charge, copies of all annual returns sent to him under this Article.

(6) The provisions of Part I of Schedule 1 shall have effect with respect to the annual return and to the qualifications, appointment, removal and functions of auditors of trade unions and employers' associations to which this Article applies.

(7) The provisions of Part II of Schedule 1 shall have effect with respect to members' superannuation schemes maintained or to be maintained by trade unions or employers' associations to which this Article applies.

(8) Where a trade union or employers' association consists of or includes branches or sections, then—

(a) any duty falling upon the union or association in relation to a branch or section under this Article or Schedule 1 shall be treated as having been discharged to the extent to which a branch or section discharges that duty instead of the union or association; and

(b) any duty falling upon a branch or section under this Article or Schedule 1 by reason of its being a trade union or employers' association shall be treated as having been discharged to the extent to which the union or association of which it is a branch or section discharges that duty instead of the branch or section.

(9) Where an employers' association to which this Article applies is a company [<sup>F1</sup>(as defined in section 1(1) of the Companies Act 2006)]—

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**Changes to legislation:** *The Industrial Relations (Northern Ireland) Order 1992, Section 11 is up to date with all changes known to be in force on or before 01 September 2022. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

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- (a) paragraph (3) above and the provisions of paragraphs 6 to 15 of Schedule 1 do not apply; and
- (b) the rights and powers conferred, and duties imposed, by paragraphs 16 to 21 of that Schedule belong to the auditors of the company appointed under <sup>F2</sup>. . . [<sup>F3F2</sup>. . . Chapter 2 of Part 16 of the Companies Act 2006].

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| <p><b>F1</b> Words in art. 11(9) substituted (1.10.2009) by <a href="#">Companies Act 2006 (Consequential Amendments, Transitional Provisions and Savings) Order 2009 (S.I. 2009/1941)</a>, art. 2(1), <b>Sch. 1 para. 136(5)(a)</b> (with art. 10)</p> <p><b>F2</b> Words in art. 11(9)(b) omitted (1.10.2009) by virtue of <a href="#">Companies Act 2006 (Consequential Amendments, Transitional Provisions and Savings) Order 2009 (S.I. 2009/1941)</a>, art. 2(1), <b>Sch. 1 para. 136(5)(b)</b> (with art. 10)</p> <p><b>F3</b> Words in art. 11(9)(b) inserted (1.10.2007) by <a href="#">Companies Act 2006 (Commencement No. 3, Consequential Amendments, Transitional Provisions and Savings) Order 2007 (S.I. 2007/2194)</a>, arts. 1(3)(a), 10(1), <b>Sch. 4 para. 76</b> (with art. 2)</p> |
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**Changes and effects yet to be applied to :**

- Instrument excl by [1994 c. 33 s. 127\(8\)](#)
- Instrument restr (pt retrospect) by [1994 c. 33 s. 126\(1\)s. 126\(2\)\(b\)\(4\)](#)