

SCHEDULES

SCHEDULE 1

ADMINISTRATIVE PROVISIONS RELATING TO TRADE UNIONS AND EMPLOYERS' ASSOCIATIONS

PART I

ANNUAL RETURNS, AND QUALIFICATIONS, APPOINTMENT AND REMOVAL, AND FUNCTIONS, OF AUDITORS

Qualifications of auditors

8. A person who is not qualified under paragraph 6 may act in respect of any accounting period as auditor of a trade union or employers' association if—

- (a) it was registered under the Trade Union Acts (Northern Ireland) 1871 to 1965 immediately before the appointed day;
- (b) he acted as its auditor in respect of the last period in relation to which it was required to make an annual return under section 16 of the Trade Union Act 1871⁽¹⁾;
- (c) he has acted as its auditor in respect of every accounting period since that period; and
- (d) he is for the time being authorised by the Department under Article 397(1)(b) of the Companies Order otherwise than as mentioned in paragraph 6.

⁽¹⁾ 1871 c. 31