

Chapter 8

Supervision



8.2 Reporting requirements

8.2.1 G [deleted]

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Accounts and audit

8.2.6 R (1) Every *credit union* (except a *Northern Ireland credit union*) must send to the *FCA* a copy of its audited accounts published in accordance with section 82 of the Co-operative and Community Benefit Societies Act 2014.

(2) The accounts must:

- (a) be made up for the period beginning with the date of the *credit union's* registration or with the date to which the *credit union's* last annual accounts were made up, whichever is the later, and ending on the *credit union's* most recent financial year end; and
- (b) be delivered to the *FCA* by one of the methods listed in ■ CREDS 8.2.6AR no later than six months after the *credit union's* financial year end.

8.2.6A R The methods referred to in ■ CREDS 8.2.6R(2)(b) are:

- (1) by e-mail to mutual.societies@fca.org.uk; or
- (2) by post to Mutuels Team, Financial Conduct Authority, 12 Endeavour Square, London, E20 1JN.

8.2.7 R Every *credit union* must make available, free of charge, to every member or person interested in the funds of the *credit union* who applies for it, a copy

of the latest audited accounts of the *credit union* sent to the *FCA* under
■ CREDS 8.2.6 R.

8.2.8

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Financial penalties for late submission of reports.....
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