



Building Societies Act 1986

1986 CHAPTER 53

PART VIII

ACCOUNTS AND AUDIT

Auditors and audit of accounts

77 **Auditors: appointment, tenure**^{F1} ... , etc.

(1) Every building society shall at each annual general meeting appoint an auditor or auditors to hold office from the conclusion of that meeting until the conclusion of the next annual general meeting.

[^{F2}(2) Schedule 11 to this Act has effect as regards the appointment, resignation and removal of auditors.]

[^{F3}(3) Appointment as auditor of a building society is an appointment as a statutory auditor to which the provisions of Part 42 of the Companies Act 2006 apply.]

Textual Amendments

- F1** Words in s. 77 heading omitted (6.4.2008) by virtue of [The Companies Act 2006 \(Consequential Amendments etc\) Order 2008 \(S.I. 2008/948\)](#), art. 2(2), [Sch. 1 para. 13\(2\)](#), Sch. 2 (with arts. 6, 11, 12)
- F2** S. 77(2) substituted (6.4.2008) by [The Companies Act 2006 \(Consequential Amendments etc\) Order 2008 \(S.I. 2008/948\)](#), art. 2(2), [Sch. 1 para. 13\(3\)](#) (with arts. 6, 11, 12)
- F3** S. 77(3) inserted (6.4.2008) by [The Companies Act 2006 \(Consequential Amendments etc\) Order 2008 \(S.I. 2008/948\)](#), art. 2(2), [Sch. 1 para. 13\(4\)](#) (with arts. 6, 11, 12)

78 [^{F4}**Auditor's report**].

(1) The [^{F5}auditor] of a building society shall make a report to the members on the annual accounts which are to be laid before the society at the annual general meeting during [^{F6}his] tenure of office.

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- (2) The [F7 auditor's report] shall F8 . . . be open to inspection by any member [F9 at the annual general meeting of the building society].
- (3) The [F10 auditor shall, in his] report under subsection (1) above, also make a report to the members on—
- (a) the annual business statement, and
 - (b) the directors' report,
- in so far as subsection (7) below requires [F11 him] to do so.
- [F12(3A) The [F13 auditor's report] must include—
- (a) an introduction identifying the annual accounts that are the subject of the audit and the financial reporting framework that has been applied in their preparation;
 - (b) a description of the scope of the audit identifying the auditing standards in accordance with which the audit was conducted.
- (3B) The report must state clearly whether in the [F14 auditor's opinion] the annual accounts have been properly prepared in accordance with the requirements of this Act (and, where applicable, Article 4 of the IAS Regulation).
- (4) The report must state in particular whether the annual accounts give a true and fair view in accordance with the relevant financial reporting framework—
- (a) in the case of an individual balance sheet, of the state of affairs of the society as at the end of the financial year,
 - (b) in the case of an individual income and expenditure account, of the income and expenditure of the society for the financial year,
 - (c) in the case of group accounts, of the state of affairs as at the end of the financial year and the income and expenditure for the financial year of the society and the subsidiary undertakings dealt with in the group accounts, so far as concerns members of the society.
- (4A) The [F15 auditor's report]—
- (a) must be either unqualified or qualified, and
 - (b) must include a reference to any matters to which the statutory [F16 auditor wishes] to draw attention by way of emphasis without qualifying the report.]
- (6) If the [F17 auditor's report] includes a qualification of [F17 his opinion] that the annual accounts give a true and fair view of the matters specified in subsection (4) above, subsections (8) and (9) of section 76 extend also to the [F17 auditor's report].
- (7) The [F18 auditor's report], in so far as it deals with the documents specified in subsection (3) above, shall state whether [F19 he has] been prepared so as to conform to the requirements of sections 74 and 75 respectively and the regulations thereunder and whether, in the opinion of the [F20 auditor]—
- (a) the information given in the annual business statement gives a true representation of the matters in respect of which it is given, and
 - (b) the information given in the directors' report is consistent with the accounting records and the annual accounts for the year.
- (8) The [F21 auditor's report] on the annual business statement shall not deal with any matters which, by virtue of section 74(6), are not to be the subject of report under this section.

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- (9) The [^{F22}auditor] of a building society shall, as regards the statement of particulars of transactions falling within section 65 which the society is to make available for "inspection by members under section 68(3), examine the statement before it is made available to members and make a report to the members on it; and the report shall be annexed to the statement before it is so made available.
- (10) The [^{F23}auditor's report] under subsection (9) above shall state whether in [^{F24}his opinion] the statement contains the particulars required by section 68; and where [^{F24}his opinion] is that it does not, [^{F25}he shall include in his] report, so far as [^{F26}he is] reasonably able to do so, a statement giving the requisite particulars.

Textual Amendments

- F4** Words in s. 78 heading substituted (29.6.2008) by The Building Societies Act 1986 (Accounts, Audit and EEA State Amendments) Order 2008 (S.I. 2008/1519), art. 1(2), **Sch. 2 para. 4(l)**
- F5** Word in s. 78(1) substituted (29.6.2008) by The Building Societies Act 1986 (Accounts, Audit and EEA State Amendments) Order 2008 (S.I. 2008/1519), art. 1(2), **Sch. 2 para. 4(a)(i)**
- F6** Word in s. 78(1) substituted (29.6.2008) by The Building Societies Act 1986 (Accounts, Audit and EEA State Amendments) Order 2008 (S.I. 2008/1519), art. 1(2), **Sch. 2 para. 4(a)(ii)**
- F7** Words in s. 78(2) substituted (29.6.2008) by The Building Societies Act 1986 (Accounts, Audit and EEA State Amendments) Order 2008 (S.I. 2008/1519), art. 1(2), **Sch. 2 para. 4(b)**
- F8** Words in s. 78(2) repealed (11.1.1996) by S.I. 1995/3233, **art. 6(a)**
- F9** Words in s. 78(2) inserted (11.1.1996) by S.I. 1995/3233, **art. 6(b)**
- F10** Words in s. 78(3) substituted (29.6.2008) by The Building Societies Act 1986 (Accounts, Audit and EEA State Amendments) Order 2008 (S.I. 2008/1519), art. 1(2), **Sch. 2 para. 4(c)(i)**
- F11** Word in s. 78(3) substituted (29.6.2008) by The Building Societies Act 1986 (Accounts, Audit and EEA State Amendments) Order 2008 (S.I. 2008/1519), art. 1(2), **Sch. 2 para. 4(c)(ii)**
- F12** S. 78(3A)-(4A) substituted (22.12.2004) (with effect in accordance with art. 1(2) of the amending S.I.) for s. 78(4)(5) by The Building Societies Act 1986 (International Accounting Standards and Other Accounting Amendments) Order 2004 (S.I. 2004/3380), arts. 1, **5(2)**
- F13** Words in s. 78(3A) substituted (29.6.2008) by The Building Societies Act 1986 (Accounts, Audit and EEA State Amendments) Order 2008 (S.I. 2008/1519), art. 1(2), **Sch. 2 para. 4(d)**
- F14** Words in s. 78(3B) substituted (29.6.2008) by The Building Societies Act 1986 (Accounts, Audit and EEA State Amendments) Order 2008 (S.I. 2008/1519), art. 1(2), **Sch. 2 para. 4(e)**
- F15** Words in s. 78(4A) substituted (29.6.2008) by The Building Societies Act 1986 (Accounts, Audit and EEA State Amendments) Order 2008 (S.I. 2008/1519), art. 1(2), **Sch. 2 para. 4(f)(i)**
- F16** Words in s. 78(4A)(b) substituted (29.6.2008) by The Building Societies Act 1986 (Accounts, Audit and EEA State Amendments) Order 2008 (S.I. 2008/1519), art. 1(2), **Sch. 2 para. 4(f)(ii)**
- F17** Words in s. 78(6) substituted (29.6.2008) by The Building Societies Act 1986 (Accounts, Audit and EEA State Amendments) Order 2008 (S.I. 2008/1519), art. 1(2), **Sch. 2 para. 4(g)**
- F18** Words in s. 78(7) substituted (29.6.2008) by The Building Societies Act 1986 (Accounts, Audit and EEA State Amendments) Order 2008 (S.I. 2008/1519), art. 1(2), **Sch. 2 para. 4(h)(i)**
- F19** Words in s. 78(7) substituted (29.6.2008) by The Building Societies Act 1986 (Accounts, Audit and EEA State Amendments) Order 2008 (S.I. 2008/1519), art. 1(2), **Sch. 2 para. 4(h)(ii)**
- F20** Word in s. 78(7) substituted (29.6.2008) by The Building Societies Act 1986 (Accounts, Audit and EEA State Amendments) Order 2008 (S.I. 2008/1519), art. 1(2), **Sch. 2 para. 4(h)(iii)**
- F21** Words in s. 78(8) substituted (29.6.2008) by The Building Societies Act 1986 (Accounts, Audit and EEA State Amendments) Order 2008 (S.I. 2008/1519), art. 1(2), **Sch. 2 para. 4(i)**
- F22** Word in s. 78(9) substituted (29.6.2008) by The Building Societies Act 1986 (Accounts, Audit and EEA State Amendments) Order 2008 (S.I. 2008/1519), art. 1(2), **Sch. 2 para. 4(j)**
- F23** Words in s. 78(10) substituted (29.6.2008) by The Building Societies Act 1986 (Accounts, Audit and EEA State Amendments) Order 2008 (S.I. 2008/1519), art. 1(2), **Sch. 2 para. 4(k)(i)**

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- F24** Words in s. 78(10) substituted (29.6.2008) by [The Building Societies Act 1986 \(Accounts, Audit and EEA State Amendments\) Order 2008 \(S.I. 2008/1519\)](#), art. 1(2), **Sch. 2 para. 4(k)(ii)**
- F25** Words in s. 78(10) substituted (29.6.2008) by [The Building Societies Act 1986 \(Accounts, Audit and EEA State Amendments\) Order 2008 \(S.I. 2008/1519\)](#), art. 1(2), **Sch. 2 para. 4(k)(iii)**
- F26** Words in s. 78(10) substituted (29.6.2008) by [The Building Societies Act 1986 \(Accounts, Audit and EEA State Amendments\) Order 2008 \(S.I. 2008/1519\)](#), art. 1(2), **Sch. 2 para. 4(k)(iv)**

Modifications etc. (not altering text)

- C1** S. 78 restricted (1. 1. 1993) by [S.I. 1992/359](#), **reg. 9(4)** (with [reg. 2\(2\)](#))

[^{F27}78A Signature of auditors' report

- (1) The auditor's report must state the name of the auditor and be signed and dated.
- (2) Where the auditor is an individual, the report must be signed by him.
- (3) Where the auditor is a firm, the report must be signed by the senior statutory auditor in his own name, for and on behalf of the auditor.

Textual Amendments

- F27** Ss. 78A-78D substituted for s. 78A (29.6.2008) by [The Building Societies Act 1986 \(Accounts, Audit and EEA State Amendments\) Order 2008 \(S.I. 2008/1519\)](#), arts. 1(2), **5**

78B. Senior statutory auditor

- (1) The senior statutory auditor means the individual identified by the firm as senior statutory auditor in relation to the audit in accordance with the standards or guidance mentioned in section 504(1) of the Companies Act 2006.
- (2) The person identified as senior statutory auditor must be eligible for appointment as auditor of the building society in question (see Chapter 2 of Part 42 of the Companies Act 2006).
- (3) The senior statutory auditor is not, by reason of being named or identified as senior statutory auditor or by reason of his having signed the auditor's report, subject to any civil liability to which he would not otherwise be subject.

Textual Amendments

- F27** Ss. 78A-78D substituted for s. 78A (29.6.2008) by [The Building Societies Act 1986 \(Accounts, Audit and EEA State Amendments\) Order 2008 \(S.I. 2008/1519\)](#), arts. 1(2), **5**

78C. Names to be stated in copies of auditor's report filed or published

- (1) The copy of the auditor's report sent ^{F28}... under section 81, and every copy of the auditor's report that is published by or on behalf of the society, must—
 - (a) state the name of the auditor and (where the auditor is a firm) the name of the person who signed it as senior statutory auditor, or

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- (b) if the conditions in section 78D (circumstances in which names may be omitted) are met, state that a resolution has been passed and notified ^{F28}... in accordance with that section.
- (2) For the purposes of this section a building society is regarded as publishing the report if it publishes, issues or circulates it or otherwise makes it available for public inspection in a manner calculated to invite members of the public generally, or any class of members of the public, to read it.
- (3) If a copy of the auditor's report is sent to the [^{F29}FCA] or published without the statement required by this section, an offence is committed by—
 - (a) the society, and
 - (b) every officer of the society who is in default.
- (4) A person guilty of an offence under this section is liable on summary conviction to a fine not exceeding level 3 on the standard scale.

Textual Amendments

- F27** Ss. 78A-78D substituted for s. 78A (29.6.2008) by [The Building Societies Act 1986 \(Accounts, Audit and EEA State Amendments\) Order 2008 \(S.I. 2008/1519\)](#), arts. 1(2), 5
- F28** Words in s. 78C(1) omitted (1.4.2013) by virtue of [The Financial Services Act 2012 \(Mutual Societies\) Order 2013 \(S.I. 2013/496\)](#), art. 1(1), [Sch. 8 para. 28\(2\)](#) (with Sch. 12)
- F29** Word in s. 78C(3) omitted (1.4.2013) by virtue of [The Financial Services Act 2012 \(Mutual Societies\) Order 2013 \(S.I. 2013/496\)](#), art. 1(1), [Sch. 8 para. 28\(3\)](#) (with Sch. 12)

78D. Circumstances in which names may be omitted

- (1) The auditor's name and, where the auditor is a firm, the name of the person who signed the report as senior statutory auditor, may be omitted from—
 - (a) the copy of the report sent ^{F30}... under section 81, and
 - (b) published copies of the report,if the following conditions are met.
- (2) The conditions are that the building society—
 - (a) considering on reasonable grounds that statement of the name would create or be likely to create a serious risk that the auditor or the senior statutory auditor, or any other person, would be subject to violence or intimidation, has resolved by an ordinary resolution that the name should not be stated, and
 - (b) has given notice of the resolution to the [^{F31}FCA and, if the society is a PRA-authorised person, the PRA] , stating—
 - (i) the name of the society,
 - (ii) the financial year of the society to which the report relates, and
 - (iii) the name of the auditor and (where the auditor is a firm) the name of the person who signed the report as senior statutory auditor.]

Textual Amendments

- F27** Ss. 78A-78D substituted for s. 78A (29.6.2008) by [The Building Societies Act 1986 \(Accounts, Audit and EEA State Amendments\) Order 2008 \(S.I. 2008/1519\)](#), arts. 1(2), 5

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- F30** Words in s. 78D(1) omitted (1.4.2013) by virtue of [The Financial Services Act 2012 \(Mutual Societies\) Order 2013 \(S.I. 2013/496\)](#), art. 1(1), [Sch. 8 para. 29\(2\)](#) (with Sch. 12)
- F31** Words in s. 78D(2)(b) substituted (1.4.2013) by [The Financial Services Act 2012 \(Mutual Societies\) Order 2013 \(S.I. 2013/496\)](#), art. 1(1), [Sch. 8 para. 29\(3\)](#) (with Sch. 12)

79 [^{F32}**Auditor’s duties and powers**].

- (1) It is the duty of the [^{F33}auditor] of a building society in preparing [^{F34}his] report to the members under section 78, to carry out such investigations as will enable [^{F35}him] to form an opinion as to the following matters—
- (a) whether proper accounting records have been kept under section 71,
 - ^{F36}(b)
 - (c) whether the annual accounts are in agreement with the accounting records.
- (2) If the [^{F37}auditor is] of the opinion that the annual accounts are not in agreement with the accounting records [^{F38}he] shall state that fact in [^{F39}his report].
- (3) Every auditor of a building society has—
- (a) a right of access at all times to the accounting and other records of the society and all other documents relating to its business, and
 - (b) a right to require from the officers of the society such information and explanations as he thinks necessary for the performance of the duties of the auditors.
- (4) Where a building society has a [^{F40}connected undertaking], then—
- (a) if the [^{F40}connected undertaking] is a body corporate incorporated in any part of the United Kingdom, it is the duty of the [^{F40}connected undertaking] and [^{F41}its auditor] to give to [^{F42}the society’s auditor] such information and explanation, and such access to documents, as [^{F43}that auditor] may reasonably require for the purposes of [^{F44}his duties as auditor] of the society;
 - (b) in any other case, it is the duty of the society, if required by [^{F45}its auditor] to do so, to take all such steps as are reasonably open to it to obtain from the [^{F40}connected undertaking] such information and explanation and such access as are mentioned above.
- ^{F46}(5) Subsection (4) above applied as regards any body associated with the society which is not a [^{F47}subsidiary undertaking] as it applies as regards a [^{F47}subsidiary undertaking] of the society.]
- (6) If the [^{F48}auditor fails] to obtain all the information and explanations and the access to documents which, to the best of [^{F49}his] knowledge and belief, are necessary for the purposes of [^{F49}his] audit, [^{F50}he] shall state that fact in [^{F49}his] report.
- (7) The [^{F51}auditor] of a building society have the right—
- (a) to attend any general meeting of the society, and to receive all notices of and other communications relating to any general meeting which any member of the society is entitled to receive, and
 - (b) to be heard at any meeting which [^{F52}he attends] on any part of the business of the meeting which concerns [^{F53}him as auditor].
- (8) If a building society or other body corporate fails to comply with subsection (4) above, the society or other body shall be liable on summary conviction to a fine not exceeding level 3 on the standard scale and so shall any officer of the society or, as the case may

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be, of the other body who is also guilty of the offence; and if an auditor fails without reasonable excuse to comply with paragraph (a) of that subsection he shall be liable, on summary conviction, to such a fine.

- (9) If a person who is an officer of a building society or of a body which is a ^{F54}connected undertaking of] the society knowingly or recklessly makes to the ^{F55}auditor] of that or another society or body a statement which—
- (a) conveys or purports to convey any information or explanation which the ^{F56}auditor requires, or is entitled to require, as auditor] of the society or other body, as the case may be, and
 - (b) is false or misleading in a material particular,
- that person shall be liable—
- (i) on conviction on indictment, to imprisonment for a term not exceeding two years or to a fine, or both; and
 - (ii) on summary conviction, to imprisonment for a term not exceeding six months or to a fine not exceeding the statutory maximum, or both.

Textual Amendments

- F32** Words in s. 79 heading substituted (29.6.2008) by [The Building Societies Act 1986 \(Accounts, Audit and EEA State Amendments\) Order 2008 \(S.I. 2008/1519\)](#), art. 1(2), **Sch. 2 para. 5(h)**
- F33** Word in s. 79(1) substituted (29.6.2008) by [The Building Societies Act 1986 \(Accounts, Audit and EEA State Amendments\) Order 2008 \(S.I. 2008/1519\)](#), art. 1(2), **Sch. 2 para. 5(a)(i)**
- F34** Word in s. 79(1) substituted (29.6.2008) by [The Building Societies Act 1986 \(Accounts, Audit and EEA State Amendments\) Order 2008 \(S.I. 2008/1519\)](#), art. 1(2), **Sch. 2 para. 5(a)(ii)**
- F35** Word in s. 79(1) substituted (29.6.2008) by [The Building Societies Act 1986 \(Accounts, Audit and EEA State Amendments\) Order 2008 \(S.I. 2008/1519\)](#), art. 1(2), **Sch. 2 para. 5(a)(iii)**
- F36** S. 79(1)(b) repealed (1.12.2001) by [S.I. 2001/2617](#), arts. 2(b), 13(2), **Sch. 4** (with art. 13(3), Sch. 5); [S.I. 2001/3538](#), **art. 2(1)**
- F37** Words in s. 79(2) substituted (29.6.2008) by [The Building Societies Act 1986 \(Accounts, Audit and EEA State Amendments\) Order 2008 \(S.I. 2008/1519\)](#), art. 1(2), **Sch. 2 para. 5(b)(i)**
- F38** Word in s. 79(2) substituted (29.6.2008) by [The Building Societies Act 1986 \(Accounts, Audit and EEA State Amendments\) Order 2008 \(S.I. 2008/1519\)](#), art. 1(2), **Sch. 2 para. 5(b)(ii)**
- F39** Words in s. 79(2) substituted (29.6.2008) by [The Building Societies Act 1986 \(Accounts, Audit and EEA State Amendments\) Order 2008 \(S.I. 2008/1519\)](#), art. 1(2), **Sch. 2 para. 5(b)(iii)**
- F40** Words in s. 79(4) substituted (1.12.1997 in specified cases and for specified purposes and otherwise in accordance with art. 2(2)(3)(5) of [S.I. 1997/2668](#)) by [1997 c. 32](#), ss. 43, 47(3), **Sch. 7 para. 34(1)**; [S.I. 1997/2668](#), **art. 2**, **Sch. Pt. II(w)(z)(xxi)**
- F41** Words in s. 79(4)(a) substituted (29.6.2008) by [The Building Societies Act 1986 \(Accounts, Audit and EEA State Amendments\) Order 2008 \(S.I. 2008/1519\)](#), art. 1(2), **Sch. 2 para. 5(c)(i)**
- F42** Words in s. 79(4)(a) substituted (29.6.2008) by [The Building Societies Act 1986 \(Accounts, Audit and EEA State Amendments\) Order 2008 \(S.I. 2008/1519\)](#), art. 1(2), **Sch. 2 para. 5(c)(ii)**
- F43** Words in s. 79(4)(a) substituted (29.6.2008) by [The Building Societies Act 1986 \(Accounts, Audit and EEA State Amendments\) Order 2008 \(S.I. 2008/1519\)](#), art. 1(2), **Sch. 2 para. 5(c)(iii)**
- F44** Words in s. 79(4)(a) substituted (29.6.2008) by [The Building Societies Act 1986 \(Accounts, Audit and EEA State Amendments\) Order 2008 \(S.I. 2008/1519\)](#), art. 1(2), **Sch. 2 para. 5(c)(iv)**
- F45** Words in s. 79(4)(b) substituted (29.6.2008) by [The Building Societies Act 1986 \(Accounts, Audit and EEA State Amendments\) Order 2008 \(S.I. 2008/1519\)](#), art. 1(2), **Sch. 2 para. 5(d)**
- F46** S. 79(5) repealed (1.12.1997 in specified cases and for specified purposes and otherwise in accordance with art. 2(2)(3)(5) of [S.I. 1997/2668](#)) by [1997 c. 32](#), ss. 43, 46(2), 47(3), Sch. 7 para. 34(2), **Sch. 9**; [S.I. 1997/2668](#), **art. 2**, **Sch. Pt. II(w)(y)(z)(xxi)(ce)(xi)**
- F47** Words in ss. 71-82 (Pt. VIII) substituted by [S.I. 1991/1729](#), **art. 3**.

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- F48** Words in s. 79(6) substituted (29.6.2008) by The Building Societies Act 1986 (Accounts, Audit and EEA State Amendments) Order 2008 (S.I. 2008/1519), art. 1(2), **Sch. 2 para. 5(e)(i)**
- F49** Word in s. 79(6) substituted (29.6.2008) by The Building Societies Act 1986 (Accounts, Audit and EEA State Amendments) Order 2008 (S.I. 2008/1519), art. 1(2), **Sch. 2 para. 5(e)(ii)**
- F50** Word in s. 79(6) substituted (29.6.2008) by The Building Societies Act 1986 (Accounts, Audit and EEA State Amendments) Order 2008 (S.I. 2008/1519), art. 1(2), **Sch. 2 para. 5(e)(iii)**
- F51** Words in s. 79(7) substituted (29.6.2008) by The Building Societies Act 1986 (Accounts, Audit and EEA State Amendments) Order 2008 (S.I. 2008/1519), art. 1(2), **Sch. 2 para. 5(f)(i)**
- F52** Words in s. 79(7)(b) substituted (29.6.2008) by The Building Societies Act 1986 (Accounts, Audit and EEA State Amendments) Order 2008 (S.I. 2008/1519), art. 1(2), **Sch. 2 para. 5(f)(ii)(aa)**, (ii)
- F53** Words in s. 79(7)(b) substituted (29.6.2008) by The Building Societies Act 1986 (Accounts, Audit and EEA State Amendments) Order 2008 (S.I. 2008/1519), art. 1(2), **Sch. 2 para. 5(f)(ii)(bb)**, (ii)
- F54** Words in s. 79(9) substituted (1.12.1997 in specified cases and for specified purposes and otherwise in accordance with art. 2(2)(3)(5) of S.I. 1997/2668) by 1997 c. 32, ss. 43, 47(3), **Sch. 7 para. 34(3)**; S.I. 1997/2668, art. 2, **Sch. Pt. II(w)(z)(xxi)**
- F55** Word in s. 79(9) substituted (29.6.2008) by The Building Societies Act 1986 (Accounts, Audit and EEA State Amendments) Order 2008 (S.I. 2008/1519), art. 1(2), **Sch. 2 para. 5(g)(i)**
- F56** Words in s. 79(9)(a) substituted (29.6.2008) by The Building Societies Act 1986 (Accounts, Audit and EEA State Amendments) Order 2008 (S.I. 2008/1519), art. 1(2), **Sch. 2 para. 5(g)(ii)**

Modifications etc. (not altering text)

- C2** S. 79(1)(2) modified (*temp.*) by S.I. 1986/2168, **art. 12(2)(e)**

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Point in time view as at 01/04/2013.

Changes to legislation:

Building Societies Act 1986, Cross Heading: Auditors and audit of accounts is up to date with all changes known to be in force on or before 13 July 2023. 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.