## STATUTORY INSTRUMENTS

# 2005 No. 2211

# FRIENDLY SOCIETIES

The Friendly Societies Act 1992 (International Accounting Standards and Other Accounting Amendments) Order 2005

Made---4th August 2005Laid before Parliament8th August 2005Coming into force1st October 2005

# THE FRIENDLY SOCIETIES ACT 1992 (INTERNATIONAL ACCOUNTING STANDARDS AND OTHER ACCOUNTING AMENDMENTS) ORDER 2005

## PART 1

General

1. Citation, commencement and interpretation

## PART 2

Accounts prepared in accordance with international accounting standards

Preparation of individual and group accounts in accordance with international accounting standards

#### PART 3

Other modifications of Friendly Societies Act provisions relating to accounts

- 3. Contents of the committee of management's annual report
- 4. Business review
- 5. Content of the auditors' report
- 6. Dating of the auditors' report
- 7. Consequential amendments

#### PART 4

# Transitional provisions

8. Regulations made under sections 69 and 70

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

Signature			

SCHEDULE — Consequential amendments to the 1992 Act

- 1. In subsection (2) of section 68 of the 1992 Act...
- 2. After section 69I of the 1992 Act (consistency of accounts)...
- 3. After section 78 of the 1992 Act insert—Interpretation of...
- 4. In section 119 of the 1992 Act (general interpretation), in...
- 5. In subsection (2) of section 121 of the 1992 Act...
- 6. After Schedule 12 to the 1992 Act (meetings and resolutions),...

**Explanatory Note**