

SCHEDULE 2

Consequential amendments of the 1986 Act

4. In section 78 (auditors' report)(1)—
- (a) in subsection (1)—
 - (i) for “auditors” substitute “auditor”;
 - (ii) for “their” substitute “his”;
 - (b) in subsection (2), for “auditors' report” substitute “auditor's report”;
 - (c) in subsection (3)—
 - (i) for “auditors shall, in their” substitute “auditor shall, in his”;
 - (ii) for “them” substitute “him”;
 - (d) in subsection (3A), for “auditors' report” substitute “auditor's report”;
 - (e) in subsection (3B), for “auditors' opinion” substitute “auditor's opinion”;
 - (f) in subsection (4A)—
 - (i) in the opening words, for “auditors' report” substitute “auditor's report”;
 - (ii) in paragraph (b), for “auditors wish” substitute “auditor wishes”;
 - (g) in subsection (6)—
 - (i) for “auditors' report” substitute “auditor's report” in both places where it occurs;
 - (ii) for “their opinion” substitute “his opinion”;
 - (h) in subsection (7)—
 - (i) for “auditors' report” substitute “auditor's report”;
 - (ii) for “they have” substitute “he has”;
 - (iii) for “auditors” substitute “auditor”;
 - (i) in subsection (8), for “auditors' report” substitute “auditor's report”;
 - (j) in subsection (9), for “auditors” substitute “auditor”;
 - (k) in subsection (10)—
 - (i) for “auditors' report” substitute “auditor's report”;
 - (ii) for “their opinion” substitute “his opinion”, in both places where it occurs;
 - (iii) for “they shall include in their” substitute “he shall include in his”;
 - (iv) for “they are” substitute “he is”;
 - (l) in the heading, for “Auditors' report” substitute “Auditor's report”.

Commencement Information

- II** Sch. 2 para. 4 in force at 29.6.2008, see [art. 1\(2\)](#)

(1) Section 78, subsections (3A), (3B), (4) and (4A) were substituted for subsections (4) and (5), as originally enacted, by S.I. 2004/3380.

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Building Societies Act 1986 (Accounts, Audit and EEA State Amendments) Order 2008. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:

- Order power to modify conferred by [2023 c. 29 s. 3 Sch. 1 Pt. 2](#)
- Order revoked by [2023 c. 29 Sch. 1 Pt. 2](#)