



# Friendly and Industrial and Provident Societies Act 1968

## CHAPTER 55

### FRIENDLY AND INDUSTRIAL AND PROVIDENT SOCIETIES ACT 1968

*Societies: accounts and audit, etc.*

- 1 Books of account, etc.
- 2 Form in which books of account may be kept.
- 3 General provisions as to accounts and balance sheets of societies.
- 3A Publication of accounts and balance sheets of societies.
- 4 Obligation to appoint auditors.
- 4A Power of societies to disapply section 4.
- 5 Re-appointment and removal of qualified auditors.
- 6 Provisions as to resolutions relating to appointment and removal of auditors.
- 7 Qualified auditors.
- 8 Restrictions on appointment of auditors.
- 9 Auditors' report and right of access to books and to attend and be heard at meetings.
- 9A Duty to obtain accountant's reports where section 4 applied.
- 9B Rights of person appointed under section 9A(2).
- 9C Registrar's power to require accounts for past years to be audited.
- 10 Remuneration of qualified auditors.
- 11 Amendments relating to annual returns of societies.
- 12 Consequential amendments of rules by societies.

*Industrial and provident societies: group accounts*

- 13 Group accounts of industrial and provident societies.

*Status: Point in time view as at 08/01/2012.*

*Changes to legislation: Friendly and Industrial and Provident Societies Act 1968 (repealed) is up to date with all changes known to be in force on or before 09 March 2024. 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. (See end of Document for details)*

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- 14 Exemption from requirements in respect of group accounts.
- 14A Form etc. of electronic documents sent to the Authority
- 15 Meaning of “subsidiary”.

*Societies registered under the Act of 1896: valuations and rules*

- 16 .....
- 17 Amendments with respect to the rules of societies registered under the Act of 1896.

*Miscellaneous and supplementary*

- 18 Offences.
- 19 Regulations.
- 20 Minor and consequential amendments, repeals and transitional provisions.
- 21 Interpretation.
- 22 Channel Islands and Isle of Man.
- 23 Short title, citation, construction and extent.

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SCHEDULES

SCHEDULE 1 —

- 1–8 .....
- 9 SUPERANNUATION AND OTHER TRUST FUNDS (VALIDATION)  
Act 1927 (c. 41)
- 10 INDUSTRIAL AND PROVIDENT SOCIETIES ACT 1965 (c.12)
- 11 In section 74 (general provisions as to interpretation), in the...
- 12 In Schedule 1, in paragraph 10 (rules of societies to...

SCHEDULE 2 —

SCHEDULE 3 — Transitional Provisions

- 1 Where after the commencement of this Act by virtue of...
- 2 Where after the commencement of this Act neither subsection (1)...
- 3 Where after the commencement of this Act neither subsection (1)...
- 4 For the purpose of— (a) the application to any society,...
- 5, 6 .....

**Status:**

Point in time view as at 08/01/2012.

**Changes to legislation:**

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