

*Status: Point in time view as at 01/07/2012.*

**Changes to legislation:** Friendly and Industrial and Provident Societies Act 1968 (repealed) is up to date with all changes known to be in force on or before 06 June 2023.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. (See end of Document for details)

## SCHEDULES

### SCHEDULE 1

1–8 ..... F1

#### Textual Amendments

**F1** Ss. 3(6), 4(3), 9(8), 11(4)(6)-(8), 16, 17(4), Sch. 1 paras. 1-8, Schs. 2, 3 paras. 5, 6 repealed by Friendly Societies Act 1974 (c.46), **Sch. 11**

#### *SUPERANNUATION AND OTHER TRUST FUNDS (VALIDATION) Act 1927 (c. 41)*

9 In section 8 (provisions as to interpretation) the definitions of “Actuary” and “Auditor” shall be omitted, and the following definitions shall be inserted at the appropriate points in alphabetical order—

““Actuary ”means a person having such qualifications as may be prescribed by regulations made by the Chief Registrar and laid before Parliament;

“Auditor” means a person who is a qualified auditor for the purposes of the Friendly and Industrial Provident Societies Act 1968:”.

#### Modifications etc. (not altering text)

**C1** The text of Sch. 1 paras. 9–12 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

#### *INDUSTRIAL AND PROVIDENT SOCIETIES ACT 1965 (c.12)*

10 In section 39 (annual returns), in subsection (2)(c) (period to be included in a society’s annual return) for the words from “of the society’s annual return” to the end of the subsection there shall be substituted the words “with the date to which the society’s last annual return was made up, whichever is the later, and ending—

(i) with the date of the last balance sheet published by the society before the appropriate date; or

(ii) if the date of that balance sheet is earlier than 31st August immediately preceding the appropriate date or later than 31st January of the year in which the appropriate date falls, with 31st December immediately preceding the appropriate date”, and the following subsection shall be inserted after subsection (2)—

“(2A) For the purposes of paragraph (c) of subsection (2) of this section “the appropriate date”, in relation to an annual return of a society, is 31st March of the year in which that return is required by subsection (1) of this section

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to be sent to the appropriate registrar or the date in which that return is so sent, whichever is the earlier.”

- 11 In section 74 (general provisions as to interpretation), in the definition of “officer”, for the words from “approved” to “audit” there shall be substituted the words “auditor appointed by the society in accordance with the requirements of the Friendly and Industrial and Provident Societies Act 1968”.
- 12 In Schedule 1, in paragraph 10 (rules of societies to provide for audit of accounts), for the words “approved auditors” there shall be substituted the words “auditors appointed by the society in accordance with the requirements of the Friendly and Industrial and Provident Societies Act 1968”.

F2F2 SCHEDULE 2

Textual Amendments

F2 Ss. 3(6), 4(3), 9(8), 11(4)(6)-(8), 16, 17(4), Sch. 1 paras. 1-8, Schs. 2, 3 paras. 5, 6 repealed by Friendly Societies Act 1974 (c.46), Sch. 11

F2

SCHEDULE 3

Section 20(2).

TRANSITIONAL PROVISIONS

- 1 Where after the commencement of this Act by virtue of subsection (8) of section 3 of this Act the provisions of that section do not apply in relation to any balance sheet published by an industrial and provident society, nothing in section 20(1)(b) of this Act shall affect the operation in relation to that balance sheet and any copy of that balance sheet of section 37(4) of the Act of 1965.
- 2 Where after the commencement of this Act neither subsection (1) nor subsection (5) of section 4 of this Act applies to a society in respect of any year of account, nothing in sections 11(8) and 20(1) of this Act shall affect the operation in relation to that society in respect of that year of account of the following provisions, in so far as they are applicable to that society, that is to say—
  - (a) ..... F3
  - (d) sections 37(1) and (2) and 74 of the Act of 1965.

Textual Amendments

F3 Sch. 3 para. 2(a)-(c) repealed by Friendly Societies Act 1974 (c. 46), Sch. 11

- 3 Where after the commencement of this Act neither subsection (1) nor subsection (5) of section 4 of this Act applies to a society in respect of any year of account, nothing in section 20(1) of this Act shall affect the operation—
  - (a) of section 100 of the Act of 1896, in the case of a society registered under that Act, or

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(b) of section 72(2) of the Act of 1965, in the case of a society registered under that Act,

in relation to documents purporting to be signed by the approved auditor to whom the accounts of that society for that year of account are submitted for audit under section 26(1) of the Act of 1896 or under section 37(1) of the Act of 1965, as the case may be.

4 For the purpose of—

(a) the application to any society, in the circumstances mentioned in paragraph 2 of this Schedule, of any of the provisions mentioned in that paragraph, and

(b) the operation, in the circumstances mentioned in paragraph 3 of this Schedule, of section 100 of the Act of 1896 or section 72(2) of the Act of 1965 in relation to documents purporting to be signed by an approved auditor,

any person who is at the commencement of this Act an approved auditor appointed by the Treasury under section 30 of the Act of 1896 or under section 38 of the Act of 1965 shall continue to be an approved auditor subject to the conditions (including the conditions as to termination of his appointment) on which he was appointed.

5, 6. . . . . F4

**Textual Amendments**  
F4 Ss. 3(6), 4(3), 9(8), 11(4)(6)-(8), 16, 17(4), Sch. 1 paras. 1-8, Schs. 2, 3 paras. 5, 6 repealed by Friendly Societies Act 1974 (c.46), Sch. 11

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