



Friendly Societies Act 1992

1992 CHAPTER 40

PART VI

ACCOUNTS AND AUDIT

Auditors' report on annual accounts

74 Signature of auditors' report.

- (1) The auditors' report to the members of a friendly society or registered branch shall state the names of the auditors and be signed [^{F1}and dated] by them.
- (2) The copies of the auditors' report which are sent to the [^{F2}Authority] under section 78(1) or (2) below shall be signed by the auditors.
- (3) Every copy of the auditors' report which is laid before the society or branch in general meeting, sent to the [^{F2}Authority] or is otherwise circulated, published or issued shall state the names of the auditors.
- (4) If a copy of the auditors' report—
 - (a) is laid before the society or branch, sent to the [^{F2}Authority] or otherwise circulated, published or issued, without the required statement of the auditors' names; or
 - (b) is sent to the [^{F2}Authority] without being signed as required by this section, the society or branch and every officer of it who is in default is guilty of an offence and liable on conviction on indictment to a fine.
- (5) References in this section to signature by the auditors are, where the office of auditor is held by a body corporate or partnership, to signature in the name of the body corporate or partnership by a person authorised to sign on its behalf.

Status: Point in time view as at 01/10/2005. This version of this provision has been superseded.

Changes to legislation: There are currently no known outstanding effects for the Friendly Societies Act 1992, Section 74. (See end of Document for details)

Textual Amendments

- F1** Words in s. 74(1) inserted (with effect in accordance with art. 1(2) of the amending S.I.) by [The Friendly Societies Act 1992 \(International Accounting Standards and Other Accounting Amendments\) Order 2005 \(S.I. 2005/2211\)](#), arts. 1(2), **6**
- F2** Words in s. 74(2)-(4) substituted (17.8.2001 for specified purposes and otherwise 1.12.2001) by [S.I. 2001/2617](#), arts. 2, 8(1), 13(1), **Sch. 3 para. 88** (with art. 13(3), Sch. 5); [S.I. 2001/3538](#), **art. 2(1)**

Commencement Information

- I1** [S. 74](#) wholly in force; [s. 74](#) not in force at Royal Assent see [s. 126\(2\)](#); [s. 74](#) in force for certain purposes at 13.1.1993 by [S.I. 1993/16](#), art. 2, **Sch. 1**; [s. 74](#) in force for all remaining purposes at 1.1.1994 by [S.I. 1993/2213](#), art. 2(1), **Sch. 5**

Status:

Point in time view as at 01/10/2005. This version of this provision has been superseded.

Changes to legislation:

There are currently no known outstanding effects for the Friendly Societies Act 1992, Section 74.