



# Friendly and Industrial and Provident Societies Act 1968 (repealed)

## CHAPTER 55

### FRIENDLY AND INDUSTRIAL AND PROVIDENT SOCIETIES ACT 1968 (REPEALED)

*Societies: accounts and audit, et cetera* 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 Power to require accounts for past years to be audited.
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*Industrial and provident societies: group accounts*

- 13 Group accounts of industrial and provident societies.

**Changes to legislation:** Friendly and Industrial and Provident Societies Act 1968 (repealed) is up to date with all changes known to be in force on or before 25 May 2023.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) [View outstanding changes](#)

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

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

- 16 Societies registered under the Act of: valuations and rules
- 17 Societies registered under the Act of: valuations and rules

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Act 1927 (c. 41)
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**Changes to legislation:**

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**Changes and effects yet to be applied to :**

- s. 9(2)-(7) applied by [2009 c. 20 s. 44\(4\)\(b\)](#)
- s. 18 applied by [2009 c. 20 s. 44\(4\)\(c\)](#)

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

- Act Act renamed by [2010 c. 7 s. 2](#) (Amendment not applied to [legislation.gov.uk](#). S. 2 repealed (1.8.2014) without ever being in force by [2014 c. 14, ss. 151, 154, Sch. 7](#))