

## SCHEDULES

### [<sup>F1</sup>SCHEDULE 13D

#### DISCLOSURES ABOUT MEMBERS OF THE COMMITTEE OF MANAGEMENT AND EMPLOYEES

##### Textual Amendments

- F1** Sch. 13D 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 \(S.I. 2005/2211\)](#), art. 1(2), [Sch. para. 6](#)

### PART 2

#### INFORMATION ABOUT EMPLOYEES

13. (1) The following information with respect to the employees of a society must be given in notes to the society's individual accounts—
- (a) the average number of persons employed by the society in the financial year; and
  - (b) the average number of persons so employed within each category of persons employed by the society.
- (2) The average number required by sub-paragraph (1)(a) or (b) is determined by dividing the relevant annual number by the number of complete calendar months in the financial year.
- (3) The relevant annual number is determined by ascertaining for each complete calendar month in the financial year—
- (a) for the purposes of sub-paragraph (1)(a), the number of persons employed under contracts of service by the society in that month (whether throughout the month or not);
  - (b) for the purposes of sub-paragraph (1)(b), the number of persons in the category in question of persons so employed,
- and, in either case, adding together all the monthly numbers.
- (4) In respect of all persons employed by the society during the financial year who are taken into account in determining the relevant annual number for the purposes of paragraph (1)(a) there must also be stated the aggregate amounts respectively of—
- (a) wages and salaries paid or payable in respect of that year to those persons;
  - (b) social security costs incurred by the society on their behalf; and
  - (c) other pension costs so incurred.

This does not apply in so far as those amounts, or any of them, are stated elsewhere in the society's accounts.

---

**Changes to legislation:** There are currently no known outstanding effects for the Friendly Societies Act 1992, PART 2. (See end of Document for details)

---

- (5) For the purposes of sub-paragraph (1)(b) the categories of person employed by the society are such as the directors may select, having regard to the manner in which the society's activities are organised.

*Interpretation: general*

14. In this Schedule “associated body”, in relation to a society, means a body in which the society holds shares or corresponding membership rights.]

**Changes to legislation:**

There are currently no known outstanding effects for the Friendly Societies Act 1992, PART 2.