
Changes to legislation: There are currently no known outstanding effects for the Friendly Societies Act 1992, Cross Heading: Financial years of subsidiary undertakings. (See end of Document for details)

SCHEDULES

[^{F1}SCHEDULE 13E

DISCLOSURES ABOUT RELATED UNDERTAKINGS

Textual Amendments

- F1** Sch. 13E 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 1

SOCIETIES NOT REQUIRED TO PREPARE CONSOLIDATED GROUP ACCOUNTS

Financial years of subsidiary undertakings

4. Where—
- (a) disclosure is made under paragraph 3(1) with respect to a subsidiary undertaking; and
 - (b) that undertaking's financial year does not end with that of the society,
- there must be stated in relation to that undertaking the date on which its last financial year before the end of the society's financial year ended.]

Changes to legislation:

There are currently no known outstanding effects for the Friendly Societies Act 1992, Cross
Heading: Financial years of subsidiary undertakings.