

*Changes to legislation: There are currently no known outstanding effects for the Friendly Societies Act 1992, Paragraph 10A. (See end of Document for details)*

## SCHEDULES

### SCHEDULE 14

#### AUDITORS: APPOINTMENT, TENURE, QUALIFICATIONS AND REMUNERATION

##### *[<sup>F1</sup> Removal of auditor on improper grounds*

###### Textual Amendments

- F1** Sch. 14 para. 10A and cross-heading inserted (29.6.2008 with effect in accordance with art. 1(3) of the amending S.I.) by [The Friendly Societies Act 1992 \(Accounts, Audit and EEA State Amendments\) Order 2008 \(S.I. 2008/1140\)](#), arts. 1(2), **6(1)**

- 10A. (1) Where an auditor of a friendly society [<sup>F2</sup>subject to special requirements] is removed from office [<sup>F3</sup>, other than by order of the High Court made under paragraph 6 of Schedule 14A,] an application may be made to the High Court under this paragraph.
- (2) The persons who may make such an application are—
- (a) any member of the society who was also a member at the time of the removal;
- [<sup>F4</sup>(b) the FCA provided that, if the society is a PRA-authorised person, it has consulted the PRA;
- (c) if the society is a PRA-authorised person, the PRA provided that it has consulted the FCA.]
- (3) If the court is satisfied that the removal was—
- (a) on grounds of divergence of opinion on accounting treatments or audit procedures, or
- (b) on any other improper grounds,
- it may make such order as it thinks fit for giving relief in respect of the removal.
- (4) The court may, in particular—
- (a) declare that any resolution of the society removing an auditor, or appointing a new auditor in his place, is void;
- (b) require the directors of the society to re-appoint the auditor until the next general meeting of the society;
- (c) give directions as to the conduct of the society's affairs in the future.
- (5) In the application of this paragraph to a friendly society whose registered office is in Scotland or Northern Ireland, references to the High Court shall be read as references to the Court of Session or, as the case may be, the High Court in Northern Ireland.]

###### Textual Amendments

- F2** Words in Sch. 14 para. 10A(1) substituted (31.12.2020) by [The Friendly Societies \(Amendment\) \(EU Exit\) Regulations 2018 \(S.I. 2018/1039\)](#), regs. 1, **13(c)**; 2020 c. 1, Sch. 5 para. 1(1)

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- F3** Words in Sch. 14 para. 10A(1) inserted (with effect in accordance with reg. 1(5) of the amending S.I.) by The Statutory Auditors and Third Country Auditors Regulations 2017 (S.I. 2017/516), regs. 1(2), **10(b)**
- F4** Sch. 14 para. 10A(2)(b)(c) substituted for Sch. 14 para. 10A(2)(b) (1.4.2013) by The Financial Services Act 2012 (Mutual Societies) Order 2013 (S.I. 2013/496), art. 1(1), **Sch. 9 para. 55(7)** (with Sch. 12)

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