

## SCHEDULES

### [<sup>F1</sup>SCHEDULE 14A

#### APPOINTMENT AND REMOVAL OF AUDITORS: SOCIETIES [<sup>F1</sup>SUBJECT TO SPECIAL REQUIREMENTS]

##### Textual Amendments

- F1** Sch. 14A 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), **11**
- F1** Words in Sch. 14A heading substituted (31.12.2020) by [The Friendly Societies \(Amendment\) \(EU Exit\) Regulations 2018 \(S.I. 2018/1039\)](#), regs. 1, **14(a)**; 2020 c. 1, Sch. 5 para. 1(1)

##### *Application to court to remove auditor from office*

6. (1) The competent authority may apply to the High Court for an order removing an auditor of the society from office if the authority considers that there are proper grounds for removing the auditor from office.
- (2) The members of the society may apply to the High Court for an order removing an auditor of the society from office if the applicant or applicants consider that there are proper grounds for removing the auditor from office.
- (3) If the court is satisfied, on hearing an application under sub-paragraph (1), that there are proper grounds for removing the auditor from office, it may make an order removing the auditor from office.
- (4) If the court is satisfied, on hearing an application under sub-paragraph (2), that—
- (a) the applicants represent in total—
    - (i) not less than 5% of the voting rights of all the members having a right to vote at a general meeting of the friendly society, or
    - (ii) not less than 5% in nominal value of the amount of the contribution or subscription income of a friendly society as shown by the latest balance sheet, and
  - (b) there are proper grounds for removing the auditor from office,
- the court may make an order removing the auditor from office.
- (5) For the purposes of this paragraph, divergence of opinions on accounting treatments or audit procedures are not to be taken to be proper grounds for removing an auditor from office.]

**Changes to legislation:**

There are currently no known outstanding effects for the Friendly Societies Act 1992, Cross  
Heading: Application to court to remove auditor from office.