
Changes to legislation: There are currently no known outstanding effects for the Friendly Societies Act 1992, Paragraph 2. (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

Holdings in subsidiary undertakings

2. (1) There must be stated in relation to shares of each class held by the society in a subsidiary undertaking—
- (a) the identity of the class; and
 - (b) the proportion of the nominal value of the shares of that class represented by those shares.
- (2) The shares held by or on behalf of the society itself must be distinguished from those attributed to the society which are held by or on behalf of a subsidiary undertaking.]

Changes to legislation:

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