

---

STATUTORY INSTRUMENTS

---

**1993 No. 547**

**FRIENDLY SOCIETIES**

**The Friendly Societies (General Charge and Fees) Regulations 1993**

<i>Made</i>	- - - -	<i>8th March 1993</i>
<i>Laid before Parliament</i>		<i>10th March 1993</i>
<i>Coming into force</i>	- -	<i>1st April 1993</i>

The Treasury, in exercise of the powers conferred on them by sections 2(2) and 114(2) of the Friendly Societies Act 1992<sup>(1)</sup> and section 104(1) of the Friendly Societies Act 1974<sup>(2)</sup> and of all other powers enabling them in that behalf, hereby make the following Regulations:

**Citation and commencement**

1. These Regulations may be cited as the Friendly Societies (General Charge and Fees) Regulations 1993 and shall come into force on 1st April 1993.

**Interpretation**

2. In these Regulations:

“the 1974 Act” means the Friendly Societies Act 1974;

“the 1992 Act” means the Friendly Societies Act 1992;

“accounting year” means the period of 12 months beginning with 1st April;

“the central office” means the central office as defined in section 119 of the 1992 Act;

“operative date” means 1st April;

“relevant year” means the period of 12 months ending with 31st December of a year preceding the year in which the accounting year begins;

“society” means a society registered under the 1974 Act or a friendly society incorporated under the 1992 Act; and

“transfer of engagements” means a transfer of engagements under section 86 of the 1992 Act or under section 82 of the 1974 Act.

---

(1) 1992 c. 40.

(2) 1974 c. 46.

### **General charge in respect of an accounting year**

3.—(1) A friendly society which is registered under the 1974 Act on the operative date of 1993, or of any subsequent year, shall pay to the Commission, with respect to the accounting year beginning on each operative date, a sum determined in accordance with Schedule 1 to these Regulations using the value of the friendly society's specified income for the relevant year.

(2) Where, after 31st December of a year and before the operative date of the following year (in this paragraph referred to as "the particular operative date"), a friendly society has transferred its engagements to another friendly society, the transferee friendly society shall, in addition to any other sum payable by it under this regulation, pay, with respect to the accounting year beginning with the particular operative date, any sum which would have been payable by the transferor friendly society had it been subject to paragraph (1) above on the particular operative date.

(3) For the purposes of these Regulations, the value of a friendly society's specified income for the relevant year, relating to the accounting year with respect to which any sums are payable under paragraphs (1) or (2) above, is the value determined in accordance with Schedule 1 to these Regulations.

### **Payment of the general charge**

4. Any sums payable under regulation 3 above by a friendly society shall be paid on or before 1st November of the accounting year with respect to which the sums are payable.

### **Fees in respect of particular functions of Central Office, Chief Registrar and Commission**

5.—(1) Upon making an application of a nature specified in Schedule 2 to these Regulations, the person who makes that application shall pay the relevant fee specified in that Schedule.

(2) Any sums payable under paragraph (1) above shall be paid, in respect of functions performed by the Chief Registrar or the Central Office, to the Chief Registrar and in respect of functions performed by the Commission, to the Commission.

### **Inspection and copying fees**

6. Any person wishing to inspect or to be furnished with a copy of any document in the custody of the Central Office shall, upon making such request to inspect or to be furnished with a copy, as the case may be, pay to the Chief Registrar the relevant fee specified in Schedule 3 to these Regulations.

### **Revocations**

7. Regulation 16 of, and Schedule 2 to, the Friendly Societies Regulations 1975<sup>(3)</sup> and the Friendly Societies (Fees) Regulations 1992<sup>(4)</sup> are revoked.

8th March 1993

*Tim Wood*  
*Tim Kirkhope*  
Two of the Lords Commissioners of Her  
Majesty's Treasury

---

(3) S.I.1975/205, amended by S.I. 1992/498.

(4) S.I. 1992/498.

## SCHEDULE 1

Regulation 3

### GENERAL CHARGE PAYABLE BY SOCIETIES

1. The sum determined in accordance with this Schedule is the sum resultant from the formula:

$A \times B$ ,

where

A = 0.22/100, and

B = the specified income for the relevant year as determined in accordance with paragraphs 2 to 11 below, except that:

- (a) where the resultant sum exceeds £14,000.00, the sum determined is £14,000.00; and
- (b) where the resultant sum is less than £150.00, the sum determined is £150.00.

#### **Specified income for the relevant year**

2. In respect of a friendly society which, for a relevant year, is required under section 43 of the 1974 Act to send to the Chief Registrar an annual return in the form of Form R/FS/AR1, the value of the specified income for that relevant year is the sum of the amounts required to be entered at the following entries of Form R/FS/AR1:

- (a) in form B (“BENEFIT AND BENEFIT RESERVE FUNDS”), the entry at line 1 for “Contributions (including the contribution deficiency recovered or recoverable in respect of Life Assurance Premium Relief”);
- (b) in form D (“MANAGEMENT FUNDS”), the entry at line 1 for “Contributions for management”; and
- (c) in form E (“RENT AND INTEREST ACCOUNT”), the entries at:
  - (i) line 1 for “Rents from land and buildings”; and
  - (ii) line 7 for “Total interest on investment (2 to 6)”.

3. In respect of a friendly society which, for a relevant year, is required under section 43 of the 1974 Act to send to the Chief Registrar an annual return in the form of Form A.R.1, the value of the specified income for that relevant year is the sum of the amounts required to be entered at the following entries of Form A.R.1:

- (a) in form A (“... .. FUND”), the entry for “Contributions (including the contribution deficiency recovered or recoverable in respect of Life Assurance Premium Relief”);
- (b) in form C (“... .. FUND”), which is used for a benefit fund, the entry for “Contributions (including the contribution deficiency recovered or recoverable in respect of Life Assurance Premium Relief”);
- (c) in form D (“MANAGEMENT FUND”), the entry for “Contributions for management”; and
- (d) in form E (“RENT AND INTEREST ALLOCATION ACCOUNT”), the entries for:
  - (i) “Total”;
  - (ii) “Savings Bank Interest”; and
  - (iii) “Other income (to be specified)”;

less any amounts entered in form E (“RENT AND INTEREST ALLOCATION ACCOUNT”) at the entry for “Other Income (to be specified)” that are not income from interest on investments.

*Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.*

4. In respect of a friendly society which, for a relevant year, is required under section 43 of the 1974 Act to send to the Chief Registrar an annual return in the form of Form A.R.1A, the value of the specified income for that relevant year is the sum of the amounts required to be entered at the following entries of Form A.R.1A:

- (a) in form A (“ ... .. FUND”), the entry for “Contributions (including the contribution deficiency recovered or recoverable in respect of Life Assurance Premium Relief)”;
- (b) in form C (“ ... .. FUND”), which is used for a benefit fund, the entry for “Contributions (including the contribution deficiency recovered or recoverable in respect of Life Assurance Premium Relief)”;
- (c) in form D (“MANAGEMENT FUND”), the entry for “Contributions for management”;  
and
- (d) in form E (“RENT AND INTEREST ALLOCATION ACCOUNT”), the entry at the last line,

less any amounts required to be entered in form E (“RENT AND INTEREST ALLOCATION ACCOUNT”) at the entry for “Other Income (to be specified)” that are not income from interest on investments.

5. In respect of a friendly society which, for a relevant year, is required under section 43 of the 1974 Act to send to the Chief Registrar an annual return in the form of Form A.R.1B, the value of the specified income for that relevant year is the sum of the following amounts required to be entered at the following entries in Form A.R.1B:

- (a) in form A (“SICK AND DEATH FUNDS”), the entry for “Total Contributions and Levies for Benefits (£ )”;
- (b) in forms D (“DISTRESS RELIEF FUND”), E (“ ... .. FUND”), and F (“ ... .. FUND”), which are used for a benefit fund, the entries for “Contributions”;
- (c) in form H (“MANAGEMENT FUND”), the entry for “Contributions for Management”;  
and
- (d) in form K (“RENT AND INTEREST ALLOCATION ACCOUNT”), the entries for:
  - (i) “Total”;
  - (ii) “Savings Bank Interest”; and
  - (iii) “Other Income (to be specified)”;

less the amounts required to be entered at the following entries:

- (e) in form A (“SICK AND DEATH FUNDS”), the entry for “Levies for Benefits (£ )”;  
and
- (f) in form K (“RENT AND INTEREST ALLOCATION ACCOUNT”), the entry for “Other Income (to be specified)” that is not income from interest on investments.

6. In respect of a friendly society which, for a relevant year, is required under section 43 of the 1974 Act to send to the Chief Registrar an annual return in the form of Form A.R.1C, the value of the specified income for that relevant year is the sum of the following amounts required to be entered at the following entries in Form A.R.1C:

- (a) in form A (“ ... .. FUND”), the entry for “Contributions (Including the contribution deficiency recovered or recoverable in respect of Life Assurance Premium Relief)”;
- (b) in form C (“ ... .. FUND”), which is used for a benefit fund, the entry for “Contributions (Including the contribution deficiency recovered or recoverable in respect of Life Assurance Premium Relief)”;
- (c) in form D (“MANAGEMENT FUND”), the entry for “Contributions for Management”;  
and

(d) in form E (“RENT AND INTEREST ALLOCATION ACCOUNT”), the entries for:

- (i) “Total”;
- (ii) “Savings Bank Interest”; and
- (iii) “Other income (to be specified)”;

less any amounts in form E (“RENT AND INTEREST ALLOCATION ACCOUNT”) entered at the entry for “Other Income (to be specified)” that are not income from interest on investments.

7. In respect of a friendly society which, for a relevant year, is required under section 43 of the 1974 Act to send to the Chief Registrar an annual return in the form of Form A.R.5, the value of the specified income for that relevant year is the sum of the following amounts required to be entered at the following entries in form A (“GENERAL ACCOUNT”) of Form A.R.5:

- (a) the entry for “Contributions For Management”;
- (b) the entry for “Contributions For Benefits (if for various benefits, each to be stated separately)”;
- (c) the entry for “interest on Investments (gross)”;
- (d) the entry for “Other Income (to be specified)”;

less any amounts entered at the entry for “Other Income (to be specified)” that is not income from interest on investments.

8. In respect of a friendly society which, for a relevant year, is required under section 43 of the 1974 Act to send to the Chief Registrar an annual return in the form of Form A.R.10, the value of the specified income for that relevant year is the sum of the amounts required to be entered at the following entries in Form A.R.10:

- (a) in form A (“INDUSTRIAL ASSURANCE FUND”), the entry for “Totals” of the gross amount of premiums of assurance income;
- (b) in form B (“OTHER ASSURANCE FUNDS”), the entry for “Totals” of the gross amount of premiums of assurance income; and
- (c) in form D (“RENT AND INTEREST ALLOCATION ACCOUNT”), the entries for:
  - (i) “Total”; and
  - (ii) “Other Income (to be specified)”;

less any amounts required to be entered in form D (“RENT AND INTEREST ALLOCATION ACCOUNT”) at the entry for “Other Income (to be specified)” that are not income from interest on investments.

9. In respect of a friendly society which, for a relevant year, is required under section 43 of the 1974 Act to send to the Chief Registrar an annual return in the form of Form A.R.10A, the value of the specified income for that relevant year is the sum of the amounts required to be entered at the following entries in Form A.R.10A:

- (a) in form A (“INDUSTRIAL ASSURANCE FUND”), the entry for “Totals” of the gross amount of premiums of assurance income;
- (b) in form B (“OTHER ASSURANCE FUNDS”), the entry for “Totals” of the gross amount of premiums of assurance income; and
- (c) in form D (“RENT AND INTEREST ALLOCATION ACCOUNT”), the entry at the last line,

less any amounts in form D (“RENT AND INTEREST ALLOCATION ACCOUNT”) entered at the entry for “Other Income (to be specified)” that are not income from interest on investments.

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

**10.** Where a friendly society, in respect of a relevant year, sends more than one of any of the forms referred to paragraphs (2) to (7) above to the Chief Registrar, in respect of that friendly society the value of the specified income for that relevant year is the sum of the amounts entered in all the forms so sent and specified in paragraphs (2) to (7) above.

**11.** Notwithstanding paragraphs (2) to (7) above, any amount which is an amount transferred from another fund or account shall not be included in the specified income of a friendly society.

## SCHEDULE 2

Regulation 6

### FEES PAYABLE FOR CENTRAL OFFICE, CHIEF REGISTRAR OR COMMISSION FUNCTIONS

Nature of application/function	Fee Payable £
<b>1.</b> For the incorporation of a friendly society and the registration of the friendly society's memorandum and rules	400
<b>2.</b> For the registration of a branch	145
<b>3.</b> For authorisation under section 32 of the 1992 Act	500
<b>4.</b> For authorisation under section 33 of the 1992 Act	150
<b>5.</b> For the registration of an annual return (except where the society or branch concerned has by written notice sent to the Central Office irrevocably elected to pay the fees specified in paragraph 6 of this Schedule)—	
(a) In the case of an annual return for a year of account ended on or before 31st December 1992—	
(i) where it relates to a society	65
(ii) where it relates to a branch	24
(b) (b) in the case of an annual return for any subsequent year of account—	
(i) where it relates to a society	70
(ii) where it relates to a branch	25
<b>6.</b> The fees specified in this paragraph shall be payable where the society or branch concerned has by notice made an election under paragraph 5 of this Schedule:	240
(a) For the acknowledgment or registration of an amendment of rules (including approval of name in the case of an amendment effecting	

Nature of application/function	Fee Payable £
a change of name of a society or branch)—	
(i) if the amendment substitutes an entire set of rules for the existing set of rules (except as provided in paragraph 15 of this Schedule)—	
(A) where made by a society	
(B) where made by a branch	75
(ii) if the amendment does not substitute an entire set of rules for the existing set of rules—	110
(A) where made by a society	
(B) where made by a branch	35
(b) (b) for the acknowledgment of registration of a notice of change in the situation of the registered office—	32
(A) of a society	
(B) of a branch	19
(c) (c) For a receipt issued in respect of a notice of appointment of trustee or trustees—	32
(A) of a society	
(B) of a branch	19
7. For the registration of a special resolution—	75
(1) where the special resolution relates to an amalgamation or a transfer of engagements and the society passing it has—	
(a) 100 members or less	
(b) (b) more than 100 members but not more than 500	105
(c) (c) more than 500 members but not more than 1,000	135
(d) (d) more than 1,000 members	165
(2) where the special resolution relates to a conversion	170
8. For the appointment of an inspector or calling of a special meeting	190

*Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.*

Nature of application/function	Fee Payable £
<b>9.</b> For a registration of an instrument of dissolution or alteration therein where a society or branch has—	75
(a) 100 members or less	
(b) (b) more than 100 members but not more than 500	105
(c) (c) more than 500 members but not more than 1,000	135
(d) (d) more than 1,000 members	165
<b>10.</b> For an award for dissolution where the matter is settled without a hearing or upon one hearing without an adjournment	47
<b>11.</b> Where for an award of dissolution more than one hearing is required or where the hearing is adjourned—	45
the same fee as where the matter is settled upon one hearing without adjournment and in addition for every hearing after the first and for every adjournment	
<b>12.</b> For a direction for division or appropriation of the assets of a society—	
(a) where the value of the assets is £1,000 or less, 20% of that value	
(b) where the value of the assets exceeds £1,000, £200 with an additional £10 for every £100 or part thereof in excess of £1,000	
<b>13.</b> For an investigation into the affairs of a society or branch with a view to an award of dissolution thereof—	510
(a) where the number of members does not exceed 150	
(b) (b) where the number of members exceeds 150 but does not exceed 250	665
(c) (c) where the number of members exceeds 250 but does not exceed 350	880
(d) (d) where the number of members exceeds 350 but does not exceed 500	1000
(e) (e) where the number of members exceeds 500 but does not exceed 700	1500
(f) (f) where the number of members exceeds 700 but does not exceed 1,000	2030
(g) (g) where the number of members exceeds 1,000, £1,925 for	



Nature of application/function	Fee Payable £
the first 1,000 members and £385 for every 500 members or part thereof, exceeding 1,000 members, subject to a maximum fee of £3,850	
14. For every document (except as otherwise provided) required to be signed by a Registrar, or to bear the seal of the Central Office, not chargeable with any other fee, provided that such fee shall not be paid by a society or branch which has not by notice elected as in paragraph 6 of this Schedule.	22
15. For the registration of an amendment of rules of a society registered as a working men's club, being a substitution of an entire set of rules for the existing set of rules, where the entire set of rules is in the form of model rules and where the application for registration is made through and endorsed by the association or body which has sponsored the rules contained in the said model.	135

SCHEDULE 3

Regulation 7

Facility sought	Fee Payable £
1. The inspection on any particular day of documents relating to a single society or branch	4
2. For the provision of a copy of the whole of or an extract from any document—	1.25
(a) where the copy is not certified as a true copy of a document in the custody of the Registrar—	
(i) where the copy does not exceed 5 pages, or for the first 5 pages of a copy which exceeds 5 pages	
(ii) for every page of a copy after the fifth page	0.25
(b) (b) where the copy is certified as provided in subparagraph (a) above (as an addition to whatever fee would be payable if the copy were not so certified)	4
(c) (c) for sending by post any copy, or copies, so provided, in addition to any	5

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

Facility sought	Fee Payable £
fee payable under paragraph (a) and (b) above	

### EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations provide for a general charge to be paid by friendly societies towards the expenses of the Friendly Societies Commission. The charge is levied with respect to the Commission's accounting year beginning on 1st April of each year and in 1993–94 is expected to raise £0.5 million. Each friendly society (subject to a requirement to pay a minimum of £150 or a maximum of £14,000) is required to pay a sum equal to 0.22% of its specified income, as indicated by its contributions from members and interest on investments reported in its annual return submitted for the previous year. The annual return forms are prescribed by the Chief Registrar under section 43(6) of the 1974 Act and are available from the Registry of Friendly Societies at 15 Great Marlborough St., London, W1V 2AX.

These Regulations also supersede regulation 16 of and Schedule 2 to the Friendly Societies Regulation 1975 and the Friendly Societies (Fees) Regulations 1992, which are all revoked. They generally increase by about 4% the fees to be paid for matters transacted under the Friendly Societies Act 1974. Fees for the inspection of documents are not increased.

The Regulations also add fees in respect of authorisation under the Friendly Societies Act 1992.