

Status: This version of this provision is prospective.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Friendly Societies (Accounts and Related Provisions) Regulations 1994. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

STATUTORY INSTRUMENTS

1994 No. 1983

The Friendly Societies (Accounts and Related Provisions) Regulations 1994

PROSPECTIVE

PART IV—

MISCELLANEOUS AND GENERAL

Transitional provisions

13.—(1) A society may, with respect to a financial year preceding the financial year of the society to which these Regulations first apply, prepare such annual accounts as it would have been required to prepare had these Regulations not been made.

(2) Where any provision of these Regulations requires the recording of a particular item during or as at the end of a previous financial year, and where:

- (a) that previous financial year ended before the coming into force of these Regulations; and
- (b) the legislation in force as at the end of that previous financial year did not require the recording of that particular item,

then, if the records of the society are so kept as to enable that particular item to be identified, it must be identified and so recorded, but if the records of the society are not so kept, it must be included on the basis of an estimate.

(3) Where under paragraph (2) an estimate is used in respect of any item, that fact must be disclosed in a note to the accounts.

Commencement Information

- II** Reg. 13 in force at 1.9.1994, see [reg. 1](#)

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Changes and effects yet to be applied to :

- [reg. 13 coming into force by S.I. 1994/1983 reg. 1](#)

Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- [Sch. 1 Pt. I Ch. I. para. 1 coming into force by S.I. 1994/1983 reg. 1](#)
- [Sch. 1 Pt. I Ch. I. para. 2 coming into force by S.I. 1994/1983 reg. 1](#)
- [Sch. 1 Pt. I Ch. I. para. 3 coming into force by S.I. 1994/1983 reg. 1](#)
- [Sch. 1 Pt. I Ch. I. para. 4 coming into force by S.I. 1994/1983 reg. 1](#)
- [Sch. 1 Pt. I Ch. I. para. 5 coming into force by S.I. 1994/1983 reg. 1](#)
- [Sch. 1 Pt. I Ch. I. para. 6 coming into force by S.I. 1994/1983 reg. 1](#)
- [Sch. 1 Pt. I Ch. I. para. 7 coming into force by S.I. 1994/1983 reg. 1](#)
- [Sch. 1 Pt. I Ch. I. para. 8 coming into force by S.I. 1994/1983 reg. 1](#)
- [Sch. 1 Pt. I Ch. I. para. 9 coming into force by S.I. 1994/1983 reg. 1](#)
- [Sch. 1 Pt. I Ch. I. para. 10 coming into force by S.I. 1994/1983 reg. 1](#)
- [Sch. 1 Pt. I Ch. II. para. 1 coming into force by S.I. 1994/1983 reg. 1](#)
- [Sch. 1 Pt. I Ch. II. para. 2 coming into force by S.I. 1994/1983 reg. 1](#)
- [Sch. 1 Pt. I Ch. II. para. 3 coming into force by S.I. 1994/1983 reg. 1](#)
- [Sch. 1 Pt. I Ch. II. para. 4 coming into force by S.I. 1994/1983 reg. 1](#)
- [Sch. 1 Pt. I Ch. II. para. 5 coming into force by S.I. 1994/1983 reg. 1](#)
- [Sch. 1 Pt. I Ch. II. para. 6 coming into force by S.I. 1994/1983 reg. 1](#)
- [Sch. 1 Pt. I Ch. II. para. 7 coming into force by S.I. 1994/1983 reg. 1](#)
- [Sch. 1 Pt. I Ch. II. para. 8 coming into force by S.I. 1994/1983 reg. 1](#)
- [Sch. 1 Pt. I Ch. II. para. 9 coming into force by S.I. 1994/1983 reg. 1](#)
- [Sch. 1 Pt. I Ch. II. para. 10 coming into force by S.I. 1994/1983 reg. 1](#)
- [Sch. 1 Pt. I Ch. II. para. 11 coming into force by S.I. 1994/1983 reg. 1](#)
- [Sch. 1 Pt. I Ch. II. para. 12 coming into force by S.I. 1994/1983 reg. 1](#)
- [Sch. 1 Pt. I Ch. II. para. 13 coming into force by S.I. 1994/1983 reg. 1](#)
- [Sch. 1 Pt. I Ch. III. para. 1 coming into force by S.I. 1994/1983 reg. 1](#)
- [Sch. 1 Pt. I Ch. III. para. 2 coming into force by S.I. 1994/1983 reg. 1](#)
- [Sch. 1 Pt. I Ch. III. para. 3 coming into force by S.I. 1994/1983 reg. 1](#)
- [Sch. 1 Pt. I Ch. III. para. 4 coming into force by S.I. 1994/1983 reg. 1](#)
- [Sch. 1 Pt. I Ch. III. para. 5 coming into force by S.I. 1994/1983 reg. 1](#)
- [Sch. 1 Pt. I Ch. III. para. 6 coming into force by S.I. 1994/1983 reg. 1](#)
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- [Sch. 1 Pt. I Ch. III. para. 10 coming into force by S.I. 1994/1983 reg. 1](#)
- [Sch. 1 Pt. I Ch. III. para. 11 coming into force by S.I. 1994/1983 reg. 1](#)
- [Sch. 1 Pt. I Ch. III. para. 12 coming into force by S.I. 1994/1983 reg. 1](#)
- [Sch. 1 Pt. I Ch. III. para. 13 coming into force by S.I. 1994/1983 reg. 1](#)
- [Sch. 5 Pt. 3 para. 33-34 inserted by S.I. 2005/2210 reg. 3](#)
- [Sch. 6 Pt. 4A inserted by S.I. 2005/2210 reg. 5](#)

- Sch. 6 para. 24A(3A) words substituted by [S.I. 2019/685 Sch. 1 para. 53](#)
- Sch. 6 Pt. 1 para. 4(b) words omitted by [S.I. 2005/2210 reg. 2\(7\)](#)
- Sch. 6 Pt. 3 para. 9 words inserted by [S.I. 2005/2210 reg. 4\(4\)](#)
- Sch. 6 Pt. 3 para. 8(1)(a) words substituted by [S.I. 2005/2210 reg. 4\(2\)](#)
- Sch. 6 Pt. 3 para. 8(1)(b) words substituted by [S.I. 2005/2210 reg. 4\(3\)](#)
- Sch. 6 Pt. 3 para. 12(2) words substituted by [S.I. 2005/2210 reg. 4\(5\)](#)
- Sch. 7 Pt. II Ch. 1(crossheading)(debtors) coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 7 Pt. II Ch. 2(crossheading)(corporation)(tax)(provisions) coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 9 para. 11-12 inserted by [S.I. 2005/2210 reg. 6\(4\)](#)
- art. 2(1) words substituted by [S.I. 2001/3649 art. 465](#)
- reg. 10A inserted by [S.I. 2005/2210 reg. 2\(4\)](#)