**Group accounts exemption form**

Section 1 – About this form

This form is for societies registered under the Co-operative and Community Benefit Societies Act (Northern Ireland) 1969 (1969 Act) that have one or more subsidiaries (as defined in section 46 of the 2014 Act).

Use this form to apply for exemption from producing group accounts that deal with one of more of your society’s subsidiaries. If we approve your application for exemption we will send you formal acknowledgement. If we do not approve your application we will tell you why.

Before you start completing this form you may find it helpful to refer to our [current guidance](https://www.fca.org.uk/static/documents/fg15-12.pdf) on the FCA’s registration function under the Co-operative and Community Benefit Societies Act 2014 for mutual societies in Great Britain.

For guidance on our registration function for societies, which includes guidance on group accounts, please see here: [https://www.fca.org.uk/publication/finalised-guidance/fg15-12.pdf](https://www.fca.org.uk/publication/finalised-guidance/fg15-12.pdf%20)

* + - 1. Please note that this form, including any details provided on the form, will be made available to the public through the Mutuals Public Register.

Section 2 – About this application

2.1 What is the name and register number of your society?

|  |  |
| --- | --- |
| Society name |  |
| Register number |  |

2.2 Is your society authorised by the PRA?

|  |  |
| --- | --- |
| Yes |  |
| No |  |

2.3 Who should we contact if we want to discuss this application with you?

|  |  |
| --- | --- |
| Name |  |
| Role |  |
| Email address |  |
| Phone number |  |

Section 3 – Your society’s subsidiaries

**3.1 How many subsidiaries does your society have?**

|  |
| --- |
|  |

**3.2 Please list all of the society’s subsidiaries below (or provide a list on a separate page)**

|  |
| --- |
|  |
|  |
|  |

**3.3 Which exemption are you seeking?**

Exemption from producing group accounts

Exemption from dealing with one or more subsidiaries in your society’s group accounts. If you are seeking this exemption, please tell us which subsidiaries you wish to exclude from your group accounts (or state ‘all’ if you are seeking the exemption for all societies listed above):

|  |
| --- |
|  |

Section 4 – Reason for exemption

**4.1 In the opinion of your society’s committee, which of the following conditions are met? Please select all that apply.**

It is impracticable, or would be of no real value to the society’s members, given the insignificant amounts involved.

It would involve expense or delay out of proportion to the value to those members.

It would give a result that would be misleading, or harmful to the business of the society or any of its subsidiaries.

The business of the society and that of the subsidiary are so different that they cannot reasonably be treated as a single undertaking.

Section 5 – Declaration

The secretary of the society must complete this section.

|  |  |
| --- | --- |
| Name |  |
| My signature below confirms that the information in this form is accurate to the best of my knowledge | |
| Signature | |
| Position |  |
| Date |  |

Section 6 – Submitting this form

* + - 1. Please submit a signed, scanned version of your application by email to: mutual.societies@fca.org.uk
      2. Or please submit by post to:
      3. Mutual Societies
      4. Financial Conduct Authority
      5. 25 The North Colonnade
      6. Canary Wharf
      7. London
      8. E14 5HS