

Chapter 9

Our powers

9.7 Prosecution

- 9.7.1** **G** We can prosecute societies for offences under the Act. These are criminal offences and include:
- (1) not sending us annual returns or other documents we require;
 - (2) an officer not carrying out any duties which an officer of the society is required to do;
 - (3) deliberately ignoring or refusing a request for information from us or from anyone we have authorised, e.g. an auditor;
 - (4) giving false or incomplete information or returns.
- 9.7.2** **G** If an officer personally did not commit any of these offences, but was aware of the offence or did not try to prevent the offence, that officer may still be prosecuted.
- 9.7.3** **G** We publish our prosecutions of societies. Details of past prosecutions can be found here.
- [Note:** <https://www.fca.org.uk/firms/annual-returns-accounts-mutual-societies/prosecutions-cancellations>]