



# Government Resources and Accounts Act 2000

## 2000 CHAPTER 20

### *Whole of government accounts*

#### **9 Preparation.**

- (1) The Treasury shall prepare in respect of each financial year a set of accounts for a group of bodies each of which appears to the Treasury—
  - (a) to exercise functions of a public nature, or
  - (b) to be entirely or substantially funded from public money.
- (2) Accounts prepared under this section may include information referring wholly or partly to activities which—
  - (a) are not activities of bodies falling within subsection (1), but
  - (b) appear to the Treasury to be activities of a public nature.
- (3) The accounts shall contain such information in such form as the Treasury think fit.
- (4) In determining the form and content of the accounts the Treasury shall aim to ensure that the accounts—
  - (a) present a true and fair view, and
  - (b) conform to generally accepted accounting practice subject to such adaptations as are necessary in the context.
- (5) For the purpose of subsection (4)(a) and (b) the Treasury shall in particular—
  - (a) have regard to any relevant guidance issued by the Accounting Standards Board Limited or any other body prescribed for the purposes of [F1 section 464 of the Companies Act 2006] (accounting standards) [F2 or to [F3 UK-adopted international accounting standards, within the meaning given by section 474(1) of the Companies Act 2006]], and
  - (b) ensure that the accounts include, subject to paragraph (a), a statement of financial performance, a statement of financial position and a cash flow statement.

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**Changes to legislation:** There are currently no known outstanding effects for the Government Resources and Accounts Act 2000, Section 9. (See end of Document for details)

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### Textual Amendments

- F1** Words in s. 9(5)(a) substituted (6.4.2008) by [The Companies Act 2006 \(Consequential Amendments etc\) Order 2008 \(S.I. 2008/948\)](#), art. 2(2), **Sch. 1 para. 214** (with arts. 6, 11, 12)
- F2** Words in s. 9(5)(a) inserted (with effect in accordance with reg. 1(2) of the amending S.I.) by [Companies Act 1985 \(International Accounting Standards and Other Accounting Amendments\) Regulations 2004 \(S.I. 2004/2947\)](#), reg. 1(2), **Sch. 7 para. 14(b)**
- F3** Words in s. 9(5)(a) substituted (31.12.2020) by [The International Accounting Standards and European Public Limited-Liability Company \(Amendment etc.\) \(EU Exit\) Regulations 2019 \(S.I. 2019/685\)](#), reg. 1(2), **Sch. 1 para. 49** (with reg. 1(3)(4)) (as amended by S.I. 2020/523, regs. 1(2), 22); 2020 c. 1, Sch. 5 para. 1(1)

**Changes to legislation:**

There are currently no known outstanding effects for the Government Resources and Accounts Act 2000, Section 9.