

Changes to legislation: *Apprenticeships, Skills, Children and Learning Act 2009, Cross Heading: Accounts and reports is up to date with all changes known to be in force on or before 18 March 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

SCHEDULES

[^{F1}SCHEDULE A1

THE INSTITUTE FOR APPRENTICESHIPS

Textual Amendments

- F1** Sch. A1 inserted (1.4.2017) by [Enterprise Act 2016 \(c. 12\), s. 44\(5\), Sch. 4 para. 9](#); S.I. 2017/346, reg. 2(a)

Accounts and reports

- 11 (1) The IfA must—
- (a) keep proper accounts and proper records in relation to its accounts, and
 - (b) prepare in respect of each financial year a statement of accounts.
- (2) Each statement of accounts must comply with any directions given by the Secretary of State as to—
- (a) the information to be contained in it,
 - (b) the manner in which such information is to be presented, or
 - (c) the methods and principles according to which the statement is to be prepared.
- (3) The IfA must send a copy of each statement of accounts to—
- (a) the Secretary of State, and
 - (b) the Comptroller and Auditor General,
- before the end of the month of August following the financial year to which the statement relates.
- (4) The Comptroller and Auditor General must—
- (a) examine, certify and report on each statement of accounts, and
 - (b) send a copy of each report and certified statement to the Secretary of State.
- (5) The Secretary of State must lay before Parliament—
- (a) a copy of each statement sent to the Secretary of State under sub-paragraph (3), and
 - (b) a copy of each report and certified statement sent to the Secretary of State under sub-paragraph (4).
- (6) “Financial year” has the meaning given by section ZA6(6) (annual and other reports).]

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Commencement Orders yet to be applied to the Apprenticeships, Skills, Children and Learning Act 2009

Commencement Orders bringing provisions within this Act into force:

- [S.I. 2009/3341 art. 2](#) commences (2009 c. 22)
- [S.I. 2010/2413 art. 2](#) commences (2009 c. 22)
- [S.I. 2011/829 art. 2](#) commences (2009 c. 22)
- [S.I. 2011/882 art. 2](#) amendment to earlier commencing SI 2010/303 art. 7 Sch. 6