Status:	This is the	original ve	ersion (	as it was	originally made). T	his
item of	legislation	is currentl	v only o	available	in its original form	at.

## STATUTORY INSTRUMENTS

## 2012 No. 674

The Consistent Financial Reporting (England) Regulations 2012

## Reporting duties of governing bodies

**4.** The first provision of a financial statement under regulation 3 must be made in respect of the financial year ending 31st March 2012.