Status:	This is the	original v	ersion (	as it was o	originally made). T	$\Gamma his$
item of	legislation	is currenti	lv onlv o	available i	in its original form	at.

## WELSH STATUTORY INSTRUMENTS

## 2014 No. 3362

The Accounts and Audit (Wales) Regulations 2014

## PART 5

Published Accounts and Audit – Smaller Relevant Bodies

## **Accounting statements**

**14.** A smaller relevant body must prepare for each year accounting statements in accordance with these Regulations and proper practices.