

## SCHEDULE 3

### Records

#### **Meaning of reporting year**

- 3.** For the purposes of this Schedule, each of the following is a “reporting year”—
  - (a) the period beginning with 5th October 2015 and ending with 6th April 2016;
  - (b) each period of 12 months beginning with 7th April in the period of 6 years beginning with 7th April 2016;
  - (c) the period beginning with 7th April 2022 and ending with 4th October 2022.