
STATUTORY INSTRUMENTS

2022 No. 708

The Accounts and Audit (Amendment) Regulations 2022

Citation, commencement and extent

1.—(1) These Regulations may be cited as the Accounts and Audit (Amendment) Regulations 2022 and come into force on 22nd July 2022.

(2) These Regulations extend to England and Wales.

Amendment of the Accounts and Audit Regulations 2015

2.—(1) The Accounts and Audit Regulations 2015(1) are amended as follows.

(2) In regulation 10 (publication of statement of accounts, etc.)—

- (a) in paragraph (1), for “paragraphs (4) and (4A)” substitute “paragraphs (4) to (4C)”;
- (b) in paragraph (2), for “paragraphs (5) and (6)” substitute “paragraphs (5) to (6B)”;
- (c) in paragraph (4A), for “the financial years beginning in 2020 and 2021” substitute “the financial year beginning in 2020”;
- (d) after paragraph (4A) insert—

“(4B) Paragraph (1) applies in relation to the publication of documents relating to the financial year beginning in 2021 as if for “31st July” there were substituted “30th November”.

(4C) Paragraph (1) applies in relation to the publication of documents relating to the financial years beginning in 2022, 2023, 2024, 2025, 2026 and 2027 as if for “31st July” there were substituted “30th September”.”;

- (e) in paragraph (6), for “the financial years beginning in 2020 and 2021” substitute “the financial year beginning in 2020”;
- (f) after paragraph (6) insert—

“(6A) Paragraph (2)(b) applies in relation to the audit of accounts relating to the financial year beginning in 2021 as if for “but not later than 31st July” there were substituted “but not later than 30th November”.

(6B) Paragraph (2)(b) applies in relation to audit of accounts relating to the financial years beginning in 2022, 2023, 2024, 2025, 2026 and 2027 as if for “but not later than 31st July” there were substituted “but not later than 30th September”.”.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

Signed by authority of the Secretary of State for Levelling Up, Housing and Communities

28th June 2022

Eddie Hughes
Minister of State
Department for Levelling Up, Housing and
Communities