

Status: Point in time view as at 05/07/2010.

Changes to legislation: Pensions Act 2008, Cross Heading: Accounts is up to date with all changes known to be in force on or before 31 August 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)

SCHEDULES

SCHEDULE 1

THE TRUSTEE CORPORATION

Modifications etc. (not altering text)

- C1** Sch. 1 modified (5.7.2010) by [The Personal Accounts Delivery Authority Winding Up Order 2010 \(S.I. 2010/911\)](#), **art. 9**

PART 3

MONEY

Accounts

- 20 (1) The trustee corporation must—
- (a) keep proper accounting records, and
 - (b) prepare a statement of accounts in respect of each financial year.
- (2) A statement under sub-paragraph (1)(b) must be prepared by the trustee corporation in such form as the Secretary of State may direct.
- (3) The trustee corporation must send a copy of a statement under sub-paragraph (1)(b) —
- (a) to the Secretary of State, and
 - (b) to the Comptroller and Auditor General.
- (4) A copy of a statement must be sent under sub-paragraph (3) within such period, beginning with the end of the financial year to which the statement relates, as the Secretary of State may direct.
- (5) The Comptroller and Auditor General must—
- (a) examine, certify and report on a statement received under this paragraph, and
 - (b) send a copy of the certified statement and of the report on it to the Secretary of State as soon as possible.
- (6) The Secretary of State must lay before Parliament a copy of the statement and report sent under sub-paragraph (5)(b).

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