
Changes to legislation: Care Act 2014, Paragraph 19 is up to date with all changes known to be in force on or before 18 May 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) [View outstanding changes](#)

SCHEDULES

SCHEDULE 7

THE HEALTH RESEARCH AUTHORITY

PART 3

FINANCE AND REPORTS

Accounts

- 19 (1) The HRA must keep accounts in such form as the Secretary of State may determine.
- (2) The HRA must prepare annual accounts in respect of each financial year in such form as the Secretary of State may determine.
- (3) The HRA must send copies of the annual accounts to—
- (a) the Secretary of State, and
 - (b) the Comptroller and Auditor General,
- within such period after the end of the financial year to which the accounts relate as the Secretary of State may determine.
- (4) The Comptroller and Auditor General must—
- (a) examine, certify and report on the annual accounts, and
 - (b) lay copies of them and the report on them before Parliament.
- (5) In this paragraph and paragraph 20, “financial year” includes the period—
- (a) beginning with the day on which the HRA is established, and
 - (b) ending with the following 31 March or, if the period ending with that date is 3 months or less, ending with the 31 March following that date.

Commencement Information

II [Sch. 7 para. 19](#) in force at 1.1.2015 by [S.I. 2014/2473](#), [art. 5\(m\)](#)

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 15(2)-(3B) substituted for s. 15(2)(3) by [2022 c. 31 s. 166\(2\)](#)
- s. 26(1)-(2A) substituted for s. 26(1)(2) by [2022 c. 31 s. 166\(4\)](#)