
Changes to legislation: Energy Act 2004, Cross Heading: Accounts and audit is up to date with all changes known to be in force on or before 25 July 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 10

THE CIVIL NUCLEAR POLICE AUTHORITY

PART 4

FINANCES

Accounts and audit

- 12 (1) The Police Authority must—
- (a) keep proper accounts and proper accounting records; and
 - (b) prepare, in respect of each of its accounting years, a statement of its accounts.
- (2) A statement of accounts prepared under this paragraph must give a true and fair view of—
- (a) the income and expenditure of the Police Authority for the accounting year in question; and
 - (b) its state of affairs.
- (3) Such a statement of accounts must comply with every requirement which has been notified by the Secretary of State to the Police Authority.
- (4) Those requirements may include, in particular, requirements relating to—
- (a) the information to be contained in the statement;
 - (b) the manner in which that information is to be presented;
 - (c) the methods and principles according to which the statement is to be prepared.
- (5) The approval of the Treasury is required for the imposition of a requirement under sub-paragraph (3).
- (6) The accounts of the Police Authority relating to each of its accounting years, including the statement of accounts prepared for the year under this paragraph, must be audited by the Comptroller and Auditor General.
- (7) The Comptroller and Auditor General must send a copy of his report on what he is required to audit to the Police Authority.
- (8) The Police Authority must send to the Secretary of State, in respect of each of its accounting years—
- (a) a copy of the accounts for that year that are required to be audited under this paragraph; and
 - (b) a copy of the Comptroller and Auditor General's report on those accounts.

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(9) The Secretary of State must lay a copy of whatever is sent to him under sub-paragraph (8) before Parliament.

(10) In this paragraph—

“accounting records” includes all books, papers and other records of the Police Authority relating to—

- (a) the accounts which it is required to keep; or
- (b) matters dealt with in those accounts;

“accounting year”, in relation to the Police Authority, means—

- (a) the Police Authority’s first accounting year; or
- (b) a financial year after the end of the Police Authority’s first accounting year;

“the Police Authority’s first accounting year” means—

- (a) where the Police Authority is established at the beginning of a financial year, that financial year; and
- (b) in any other case, the period which begins with the day on which the Police Authority is established and ends—
 - (i) if no direction is given under sub-paragraph (ii), with 31st March in the financial year current on that day; and
 - (ii) if the Secretary of State so directs, with 31st March at the end of the following financial year.

Commencement Information

II Sch. 10 para. 12 in force at 1.3.2005 by S.I. 2005/442, art. 2(1), Sch. 1

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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. 88(1)(a) words substituted by [S.I. 2024/706 reg. 7\(a\)](#)
- s. 137(3)(c)-(e) inserted by [2011 c. 16 s. 117\(b\)](#)
- s. 173(2C) inserted by [2023 c. 52 Sch. 14 para. 10](#)
- Sch. 22 para. 4(1A) inserted by [2023 c. 52 Sch. 14 para. 11\(2\)\(b\)](#)