## SMALL BUSINESS, ENTERPRISE AND EMPLOYMENT ACT 2015

## **EXPLANATORY NOTES**

## **COMMENTARY ON SECTIONS**

Part 4: THE PUBS CODE ADJUDICATOR AND THE PUBS CODE

The Pubs Code Adjudicator

Schedule 1: The Pubs Code Adjudicator

**Part 1: The Pubs Code Adjudicator** 

**Accounts** 

Paragraph 15 – Financial reporting

272. This paragraph requires the Adjudicator to produce a statement of accounts for each financial year, to be approved by the Comptroller and Auditor General and then laid before Parliament by the Secretary of State.