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STATUTORY INSTRUMENTS

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**2004 No. 393**

**EDUCATION, ENGLAND**

**The Consistent Financial Reporting  
(England) (Amendment) Regulations 2004**

<i>Made</i>	- - - -	<i>16th February 2004</i>
<i>Laid before Parliament</i>		<i>20th February 2004</i>
<i>Coming into force</i>	- -	<i>1st April 2004</i>

In exercise of the powers conferred on the Secretary of State by section 44 of the Education Act 2002<sup>(1)</sup>, the Secretary of State for Education and Skills hereby makes the following Regulations:

**Citation, commencement and application**

1.—(1) These Regulations may be cited as the Consistent Financial Reporting (England) (Amendment) Regulations 2004.

(2) These Regulations come into force on 1st April 2004.

(3) These Regulations apply only in relation to England.

**Amendments to the Consistent Financial Reporting (England) Regulations 2003**

2.—(1) The schedule to the Consistent Financial Reporting (England) Regulations 2003<sup>(2)</sup> is amended as follows.

(2) For “I13 (Donations and/or private Funds)” substitute “I13 (Donations and/or Voluntary Funds)”.

(3) For “C103 (Private income)” substitute “C103 (Voluntary or Private income)”.

(4) For “B01 (Standards Fund Balance (revenue))” substitute “B01 (Committed Revenue Balances)”.

(5) For “B02 (Other Revenue Balances)” substitute “B02 (Uncommitted Revenue Balances)”.

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(1) [2002 c. 32](#); see section 212 for the definition of “regulations”. By virtue of that definition these regulations made by the Secretary of State apply only to England.

(2) [S.I.2003/373](#).

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**Status:** This is the original version (as it was originally made).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

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16 February 2004

*David Miliband*  
Minister of State,  
Department for Education and Skills

## **EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

The Schedule to the Consistent Financial Reporting (England) Regulations 2003 provides the approved headings that governing bodies and local education authorities must use when preparing their financial statements.

These Regulations amend certain of the approved headings in the Schedule to the Consistent Financial Reporting (England) Regulations 2003.