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STATUTORY INSTRUMENTS

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**2006 No. 564**

**The Accounts and Audit (Amendment)  
(England) Regulations 2006**

**Interpretation and application**

**3.** In regulation 2 (interpretation and application)—

(a) in paragraph (1), for the definition of “relevant body”, substitute—

““relevant body” means a body whose accounts are required to be audited in accordance with section 2 of the 1998 Act other than a body specified in section 98(1) of the National Health Service Act 1977 or a local probation board;”;

(b) in paragraph (1), after the definition of “relevant body”, insert—

““smaller relevant body” means a relevant body, other than parish councils subject to any of the duties under Part 1 of the Local Government Act 1999 (best value authorities), whose gross income or expenditure (whichever is the higher) for the year concerned is, or for either of the two immediately preceding years was, less than £1 million;”;(1)

(c) in paragraph (1), for the definition of “working day”, substitute—

““working day” means any day other than a Saturday, a Sunday, Christmas Day, Good Friday, or a day which is a bank holiday in England under the Banking and Financial Dealings Act 1971;”;(2)

(d) in paragraph (2), for sub-paragraph (a), substitute—

“(a) the person who, by virtue of—

- (i) section 151 of the 1972 Act;
- (ii) section 17 of the Norfolk and Suffolk Broards Act 1988;
- (iii) section 112 of the Local Government Finance Act 1988;
- (iv) section 6 of the Local Government and Housing Act 1989;
- (v) paragraph 13(6) of Schedule 7 to the Environment Act 1995; or
- (vi) section 127 of the Greater London Authority Act 1999;

as the case may be, is responsible for the administration of the financial affairs of a relevant body or, if no person is so responsible, the person who is responsible for the keeping the accounts of such a body, or”; and

(e) after paragraph (2), insert—

“(2A) Any reference in regulations 4 to 22 to a relevant body or a smaller relevant body, shall, in the case of a parish meeting, be construed as a reference to the chairman of that meeting.”.

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(1) 1999 c. 27.  
(2) 1971 c. 80.

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**Status:** This is the original version (as it was originally made).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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