

**2008 No. 46**

**EDUCATION, ENGLAND**

**The Consistent Financial Reporting (England) (Amendment)  
Regulations 2008**

<i>Made</i> - - - -	<i>10th January 2008</i>
<i>Laid before Parliament</i>	<i>17th January 2008</i>
<i>Coming into force</i> - -	<i>11th February 2008</i>

The Secretary of State for Children, Schools and Families makes the following Regulations in exercise of the powers conferred by section 44 of the Education Act 2002(a).

**Citation, commencement and application**

1.—(1) These Regulations may be cited as the Consistent Financial Reporting (England) (Amendment) Regulations 2008 and come into force on 11th February 2008.

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

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

2.—(1) The Schedule to the Consistent Financial Reporting (England) Regulations 2003 is amended as follows.

(2) Before “B01 (Committed Revenue Balances)”, insert—

**“Opening Balances**

OB01 (Opening Pupil Focused Revenue Balance)

OB02 (Opening Community Focused Revenue Balance)

OB03 (Opening Capital Balance)

**Closing Balances”.**

10th January 2008

*Jim Knight*  
Minister of State  
Department for Children, Schools and Families

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(a) 2002 c. 32.

(b) S.I. 2003/373 amended by S.I.s 2004/393, 2006/437 and 2007/599.

## **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 insert additional approved headings into the Schedule.

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