
STATUTORY INSTRUMENTS

2011 No. 817

The Accounts and Audit (England) Regulations 2011

PART 5

Particular authorities

Summary statement of accounts – Greater London Authority

19. The summary statement of accounts which the Greater London Authority (“the Authority”) is required to prepare by section 134 (summary of statement of accounts of Authority) of the Greater London Authority Act 1999⁽¹⁾ must be prepared in accordance with proper practices in relation to accounts and must include—

- (a) a summary of the income and expenditure of the Authority;
- (b) a summary of the income and expenditure of each of the functional bodies and the London Pensions Fund Authority;
- (c) a summary of the capital expenditure of the Authority;
- (d) a summary of the capital expenditure of each of the functional bodies and the London Pensions Fund Authority.