
STATUTORY INSTRUMENTS

2015 No. 234

The Accounts and Audit Regulations 2015

PART 6

Miscellaneous

Summary statement of accounts— Greater London Authority

18. The summary statement of accounts which the Greater London Authority (“the Authority”) is required to prepare under section 134 (summary statement of accounts of Authority and other bodies) of the Greater London Authority Act 1999 ^{M1} 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 ^{M2} 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.

Marginal Citations

M1 1999 c. 29.

M2 See section 424 of the [Greater London Authority Act 1999 \(c. 29\)](#) for the definition of “functional body”.

Changes to legislation:

There are currently no known outstanding effects for the The Accounts and Audit Regulations 2015, Section 18.