
STATUTORY INSTRUMENTS

2015 No. 234

The Accounts and Audit Regulations 2015

PART 6

Miscellaneous

Transitory provisions

21. In relation to the financial years beginning in 2015 and 2016, these Regulations apply with the following modifications—

- (a) in regulation 10, paragraph (1) is to be read as if for “31st July” there were substituted “30th September”;
- (b) in regulation 15, paragraph (1)(a) is to be read as if for “June” there were substituted “July”.