
STATUTORY INSTRUMENTS

2018 No. 1128

The Local Government (Boundary Changes) Regulations 2018

PART 8

Accounts of predecessor councils and other financial matters

Responsibility for preparation of final accounts of predecessor councils

21.—(1) A successor council shall prepare and publish the final accounts of its predecessor councils.

(2) The 2015 Regulations shall have effect for the purposes of paragraph (1) as if—

- (a) in regulation 7 (statement of accounts for Category 1 authorities)—
 - (i) in paragraph (1) the reference to an authority were a reference to the successor council and not to any of its predecessor councils;
 - (ii) in paragraphs (2) and (5) the reference to an authority were a reference to a predecessor council and not to its successor council;
- (b) in regulation 8 (narrative statements)—
 - (i) the reference to an authority were references to the successor council and not to any of its predecessor councils;
 - (ii) in paragraph (2) the reference to an authority's financial performance and economy, efficiency and effectiveness were reference to those matters in relation to a predecessor council and not to the successor council;
- (c) in regulation 9 (signing and approval of statement of accounts etc.)—
 - (i) the reference to the responsible financial officer were a reference to the section 151 officer; and
 - (ii) in paragraphs (1)(a) and (3)(a) and (b) the reference to an authority were a reference to a predecessor council and not to its successor council; and
- (d) the requirement in regulation 10(1) (publication of statement of accounts etc.) were a requirement for the successor council to publish the final accounts of each of its predecessor councils.