STATUTORY INSTRUMENTS

2025 No. 652

LOCAL GOVERNMENT, ENGLAND

The Local Audit (Modification of Financial Reporting Requirements) Regulations 2025

Made - - - -	*4th June 2025*
Laid before Parliament	*5th June 2025*
Coming into force - -	*26th June 2025*

The Secretary of State makes these Regulations in exercise of the powers conferred by section 3(5)(b) of the Local Audit and Accountability Act 2014(**1**).

Citation, commencement and extent

1.—(1) These Regulations may be cited as the Local Audit (Modification of Financial Reporting Requirements) Regulations 2025 and come into force on 26th June 2025.

(2) These Regulations extend to England and Wales.

Modification of the Local Audit and Accountability Act 2014

2.—(1) The requirement in section 3(3) of the Local Audit and Accountability Act 2014 for a relevant authority(**2**), other than a health service body(**3**), to prepare a statement of accounts for each financial year(**4**) is, in respect of a relevant authority specified in paragraph (2)—

(a) disapplied in respect of the financial year beginning with 1st April 2024, and

(b) modified in respect of the financial year beginning with 1st April 2025 to require the authority to prepare a statement of accounts for that year as though that year were to begin with 5th February 2025.

(2) The relevant authorities are—

(a) Devon and Torbay Combined County Authority,

(b) Greater Lincolnshire Combined County Authority,

(c) Hull and East Yorkshire Combined Authority,

(**1**) 2014. c 2.
(**2**) "Relevant authority" is defined in section 2.
(**3**) "Health service body" is defined in section 3(9).
(**4**) "Financial year" is defined in section 3(4) as a period of 12 months ending with 31 March.

(d) Lancashire Combined County Authority.

Signed by authority of the Secretary of State for Housing, Communities and Local Government

Jim McMahon
Minister of State
Ministry of Housing, Communities and Local Government

4th June 2025

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations modify the requirement in section 3(3) of the Local Audit and Accountability Act 2014 (c. 2) for a relevant authority (other than a health service body) to prepare a statement of accounts in respect of each financial year, for the following authorities which were established on 5th February 2025—

- Devon and Torbay Combined County Authority
- Greater Lincolnshire Combined County Authority,
- Hull and East Yorkshire Combined Authority,
- Lancashire Combined County Authority.

Regulation 2 disapplies the requirement for these authorities to prepare a statement of accounts in respect of the financial year beginning with 1st April 2024. It also modifies section 3(3) by extending the period for which the statement of accounts in respect of the financial year beginning with 1st April 2025 is to be prepared, so that it covers the period beginning with 5th February 2025.

A full impact assessment has not been produced for this instrument as no, or no significant, impact on the private, voluntary or public sector is foreseen.