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**Changes to legislation:** Local Government, Planning and Land Act 1980, Cross Heading: Accounts is up to date with all changes known to be in force on or before 10 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

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## SCHEDULES

### SCHEDULE 31

#### URBAN DEVELOPMENT CORPORATIONS: FINANCE ETC.

##### PART III

##### GENERAL ACCOUNTS ETC.

##### *Accounts*

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- (1) A corporation shall keep proper accounts and other records in relation to them.
- (2) The accounts and records shall show, in respect of the financial year to which they relate, a true and fair view of the corporation's activities.
- (3) A corporation shall prepare in respect of each financial year a statement of accounts complying with any requirement which the Secretary of State has (with the Treasury's consent) notified in writing to the corporation relating to—
  - (a) the information to be contained in the statement;
  - (b) the manner in which the information is to be presented; and
  - (c) the methods and principles according to which the statement is to be prepared.
- (4) Subject to any requirement notified to be corporation under sub-paragraph (3) above, in preparing any statement of accounts in accordance with that sub-paragraph the corporation shall follow, with respect to each of the matters specified in paragraphs (a) to (c) of that sub-paragraph, such course as may for the time being be approved by the Secretary of State with the Treasury's consent.

<sup>F1</sup>10A. ....

#### Textual Amendments

**F1** Sch. 31 para. 10A omitted (21.12.2017) by virtue of [The Government Resources and Accounts Act 2000 \(Audit of Public Bodies\) Order 2017 \(S.I. 2017/1313\)](#), art. 1, [Sch. 1 para. 2\(a\)](#)

**Changes to legislation:**

Local Government, Planning and Land Act 1980, Cross Heading: Accounts is up to date with all changes known to be in force on or before 10 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 98(A1)(B1) inserted by [2016 c. 22 s. 209\(2\)](#)
- s. 98(8)(d) and word added by [1989 c. 42 Sch. 11 para. 56](#)
- s. 98(8)(d) word substituted by [2007 c. 28 Sch. 14 para. 3\(2\)\(a\)\(i\)](#)
- s. 98(8)(d) words substituted by [2007 c. 28 Sch. 14 para. 3\(2\)\(a\)\(ii\)](#)
- s. 98(8A) added by [1989 c. 42 Sch. 11 para. 56](#)
- s. 98(8A) word substituted by [2007 c. 28 Sch. 14 para. 3\(2\)\(b\)](#)
- s. 98(8A)(d) word repealed by [1999 c. 29 Sch. 34 Pt. 8](#) (This amendment not applied to legislation.gov.uk. The insertion of s. 98(8A) by 1989 c. 42, Sch. 11 para. 56 is still prospective.)
- s. 98(8A)(f) and word inserted by [1999 c. 29 Sch. 29 para. 30](#) (This amendment not applied to legislation.gov.uk. The insertion of s. 98(8A) by 1989 c. 42, Sch. 11 para. 56 is still prospective.)
- s. 98(8A)(f) substituted by [2017 c. 3 Sch. 2 para. 58](#) (This amendment not applied to legislation.gov.uk. The insertion of s. 98(8A) by 1989 c. 42, Sch. 11 para. 56 is still prospective.)
- s. 98(8A)(eza)(ezb) inserted by [2009 c. 20 Sch. 6 para. 50](#) (This amendment not applied to legislation.gov.uk. The insertion of s. 98(8A) by 1989 c. 42, Sch. 11 para. 56 is still prospective.)
- s. 98(8A)(ezc) inserted by [2023 c. 55 Sch. 4 para. 64](#) (This amendment not applied to legislation.gov.uk. The insertion of s. 98(8A) by 1989 c. 42, Sch. 11 para. 56 is still prospective.)
- s. 98(8A)(aa) inserted by [1994 c. 19 s. 66\(6\)Sch. 16 para. 57\(4\)](#)
- s. 98(8A)(ea) inserted by [2007 c. 28 Sch. 13 para. 36\(3\)](#) (This amendment not applied to legislation.gov.uk. The insertion of s. 98(8A) by 1989 c. 42, Sch. 11 para. 56 is still prospective.)
- s. 98(8A)(ea) omitted by [2015 c. 20 Sch. 13 para. 6\(14\)\(b\)](#) (This amendment not applied to legislation.gov.uk. The insertion of s. 98(8A) by 1989 c. 42, Sch. 11 para. 56 is still prospective.)
- s. 98(10) inserted by [2016 c. 22 s. 209\(3\)](#)
- s. 100(1)(1A) substituted for s. 100(1) by [1989 c. 42 Sch. 11 para. 57](#)
- s. 100(1)(a) amended by [1999 c. 29 Sch. 29 para. 32](#) (This amendment not applied to legislation.gov.uk. The insertion of s. 100(1)(1A) by 1989 c. 42, Sch. 11 para. 57 is still prospective.)
- s. 100(1)(a) words inserted by [1994 c. 19 s. 66\(6\)Sch. 16 para. 57\(6\)](#) (This amendment not applied to legislation.gov.uk. Sch. 16 para. 57(6) repealed (19.11.1998) without ever being in force by 1998 c. 43, s. 1(1), Sch. 1 Pt. X Group 5)
- s. 100(1)(a) words inserted by [2009 c. 20 Sch. 6 para. 52](#) (This amendment not applied to legislation.gov.uk. The insertion of s. 100(1)(1A) by 1989 c. 42, Sch. 11 para. 57 is still prospective.)
- s. 100(1)(a) words substituted by [2007 c. 28 Sch. 13 para. 36\(5\)](#) (This amendment not applied to legislation.gov.uk. The insertion of s. 100(1)(1A) by 1989 c. 42, Sch. 11 para. 57 is still prospective.)
- s. 100(1)(a) words substituted by [2007 c. 28 Sch. 14 para. 3\(3\)\(a\)](#)
- s. 100(1)(a) words substituted by [2015 c. 20 Sch. 13 para. 6\(14\)\(d\)](#) (This amendment not applied to legislation.gov.uk. The insertion of s. 100(1)(1A) by 1989 c. 42, Sch. 11 para. 57 is still prospective.)

- s. 100(1)(a) words substituted by [2017 c. 3 Sch. 2 para. 60](#) (This amendment not applied to legislation.gov.uk. The insertion of s. 100(1)(1A) by 1989 c. 42, Sch. 11 para. 57 is still prospective.)
- s. 100(1)(a) words substituted by [2023 c. 55 Sch. 4 para. 66](#) (This amendment not applied to legislation.gov.uk. The insertion of s. 100(1)(1A) by 1989 c. 42, Sch. 11 para. 57 is still prospective.)
- s. 100(1A) words substituted by [S.I. 2009/1941 Sch. 1 para. 46\(3\)\(b\)](#) (This amendment not applied to legislation.gov.uk. The insertion of s. 100(1)(1A) by 1989 c. 42, Sch. 11 para. 57 is still prospective.)
- s. 100(1ZA)(1ZB) inserted by [2007 c. 28 Sch. 14 para. 3\(3\)\(b\)](#)
- s. 134(1B) inserted by [2023 c. 55 s. 171\(2\)](#)
- s. 134(3C) inserted by [2023 c. 55 Sch. 16 para. 2\(5\)](#)
- s. 134(6)(7) inserted by [2023 c. 55 Sch. 16 para. 2\(11\)](#)
- s. 134A inserted by [2023 c. 55 s. 171\(3\)](#)
- s. 135(4A)-(4C) inserted by [2023 c. 55 s. 171\(6\)](#)
- s. 135(7) inserted by [2023 c. 55 Sch. 16 para. 3\(3\)](#)
- s. 149(1A) inserted by [2023 c. 55 s. 174\(2\)\(a\)](#)
- s. 149(2A) inserted by [2023 c. 55 s. 174\(2\)\(c\)](#)
- s. 149(3A) inserted by [2023 c. 55 s. 174\(2\)\(e\)](#)
- s. 149(4A) inserted by [2023 c. 55 s. 174\(2\)\(f\)](#)
- s. 149A inserted by [2023 c. 55 s. 174\(3\)](#)
- Sch. 26 para. 1A inserted by [2023 c. 55 s. 178\(1\)\(b\)](#)
- Sch. 28 Pt. 3 para. 6 words substituted by [2003 c. 21 Sch. 17 para. 52\(2\)\(c\)](#) (This amendment not applied to legislation.gov.uk. The words purported to be substituted do not appear in the text)
- Sch. 28 Pt. 3 para. 6 words substituted by [2003 c. 21 Sch. 17 para. 52\(2\)\(d\)](#) (This amendment not applied to legislation.gov.uk. The words purported to be substituted do not appear in the text)
- Sch. 28 Pt. 3 para. 13 words substituted by [2003 c. 21 Sch. 17 para. 52\(2\)\(a\)](#) (This amendment not applied to legislation.gov.uk. The words purported to be substituted do not appear in the text)
- Sch. 28 Pt. 3 para. 16 words substituted by [2003 c. 21 Sch. 17 para. 52\(2\)\(a\)](#) (This amendment not applied to legislation.gov.uk. The words purported to be substituted do not appear in the text)
- Sch. 29 Pt. 1 para. 1 inserted by [2023 c. 55 s. 174\(4\)\(a\)](#)
- Sch. 29 Pt. 1 para. 3 inserted by [2023 c. 55 s. 174\(4\)\(c\)](#)
- Sch. 29 Pt. 1 para. 5 inserted by [2023 c. 55 s. 174\(4\)\(e\)](#)
- Sch. 29 Pt. 1 para. 2 words in Sch. 29 Pt. 1 renumbered as Sch. 29 Pt. 1 para. 2 by [2023 c. 55 s. 174\(4\)\(b\)](#)
- Sch. 29 Pt. 1 para. 4 words in Sch. 29 Pt. 1 renumbered as Sch. 29 Pt. 1 para. 4 by [2023 c. 55 s. 174\(4\)\(d\)](#)
- Sch. 31 para. 8(2A) inserted by [2023 c. 55 s. 179\(1\)\(b\)](#)