
Changes to legislation: Equality Act 2006, Paragraph 40 is up to date with all changes known to be in force on or before 20 March 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

SCHEDULES

SCHEDULE 1

THE COMMISSION: CONSTITUTION, &C.

PART 3

MONEY

Accounts

- 40 (1) The Commission shall—
- (a) keep proper accounting records, and
 - (b) prepare a statement of accounts in respect of each financial year in such form as the [F1Secretary of State] may direct.
- (2) The Commission shall send a copy of a statement under sub-paragraph (1)(b) to—
- (a) the [F1Secretary of State], and
 - (b) the Comptroller and Auditor General.
- (3) A copy of a statement must be sent under sub-paragraph (2) within such period, beginning with the end of the financial year to which the statement relates, as the [F1Secretary of State] may direct.
- (4) The Comptroller and Auditor General shall—
- (a) examine, certify and report on a statement received under this paragraph, and
 - (b) lay a copy of the statement and his report before Parliament.
- (5) The [F1Secretary of State] may make a direction under sub-paragraph (1)(b) only with the consent of the Treasury.

Textual Amendments

- F1** Words in Sch. 1 substituted (18.8.2010) by [Transfer of Functions \(Equality\) Order 2010 \(S.I. 2010/1839\)](#), art. 1(2), [Sch. para. 7\(2\)\(o\)](#)

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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. 21(8) inserted by [2023 c. 51 s. 4\(2\)](#)
- s. 24A(1)(aa) inserted by [2023 c. 51 s. 4\(3\)](#)