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STATUTORY INSTRUMENTS

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**2021 No. 465**

**The Supervision of Accounts and Reports (Prescribed Body) and Companies (Defective Accounts and Reports) (Authorised Person) Order 2021**

**Application and transitional provisions**

**9.**—(1) Articles 2 and 3 of this Order apply in respect of periodic accounts and reports relating to financial years beginning on or after 20th January 2007.

(2) Anything which—

- (a) has been done by or in relation to the body known as the Conduct Committee of the FRC in connection with any of the functions referred to in this Order; and
- (b) is in effect immediately before this Order comes into force,

is to be treated as if done by or in relation to the FRC.

(3) Anything which—

- (a) relates to any of the functions referred to in this Order; and
- (b) is in the process of being done by or in relation to the body known as the Conduct Committee of the FRC immediately before this Order comes into force,

may be continued by or in relation to the FRC.