

In-year amendments to the 2013-14 Government Financial Reporting Manual (FReM)

Amendments to the 2013-14 FReM

1. Minor changes have been made to the 2013-14 FReM to reflect the following developments:
 - HM Treasury migrated to the gov.uk website and the consequently references for where supporting guidance can be found online have changed; and
 - Amendments to the Companies Act 2006 came into effect in respect of financial years ending on or after 30 September 2013.
2. The affected paragraphs are:

Paragraph	Change	Reason for change
1.1.4, 5.1.1, 5.2.27	References to the Manual's dedicated website changed to gov.uk	Change to website reference where guidance is available
6.2.3 in Issue 1	Paragraph deleted	Guidance referenced is not available and relates to previous accounting standards
5.1.2, 5.1.7, 5.2.2, 5.2.5 to 5.2.21, 5.2.24, 5.2.25, 5.2.27, 5.2.28, 5.3.5, 5.5.6, 14.3.1	Updated references to the requirements of the Companies Act 2006	Changes to the Companies Act 2006 take effect in 2013-14