

# ACCOUNTS FOR THE PERIOD FROM 1 APRIL 2019 TO 31 MARCH 2020

## NOTICE OF POSTPONEMENT

Part 10 of The Local Authority Accounts (Scotland) Regulations 2014 requires the above bodies to aim to approve their annual accounts for signature no later than 30 September immediately following the financial year to which the accounts relate and to publish the accounts by 31 October.

In light of the COVID-19 pandemic, some flexibility to this is provided within the Coronavirus (Scotland) Act 2020.

Paragraph 8 of Schedule 6 of the Coronavirus (Scotland) Act 2020 advises that a *“Scottish public authority may decide to postpone complying with the duty if they or, as the case may be, it are of the view that complying would be likely to impede their or, as the case may be, its ability to take effective action to prevent, protect against, delay or otherwise control the incidence or transmission of coronavirus.”*

This statement is published in accordance with paragraphs 8(4) and 10(2) of the Coronavirus (Scotland) Act 2020, which require any decision to postpone publication of its audited accounts to be made public on or before the date by which the report is due, or as soon as reasonably practicable after this date.

It is the intention of the above bodies that their annual accounts will be inspected and presented for approval by 30 November 2020 and published by 31 December 2020.

**Debbie Bozkurt**  
**Director of Finance and Procurement**  
**NHS Western Isles**  
**29 September 2020**