



Guide to laying annual reports and accounts

May 2026

About this guide

This guide is intended to provide information on laying annual reports and accounts (ARAs) before Parliament, to aid organisations including Arms-Length Bodies and Non-Departmental Public Bodies. It supplements the *Guide to laying papers* by focusing specifically on annual reports and accounts and providing additional detail on preparing such papers for laying. Requirements for all laid papers remain the same, but this guide will be particularly useful to those organisations which are only required to produce and lay an annual report and accounts.

This guide should be read in conjunction with other guidance available on annual reports and accounts, such as that provided by HM Treasury, individual parent government departments, The National Archives, HH Global and the National Audit Office (for accounts audited by the NAO). If your ARA is also laid before any or all of the devolved legislatures, you will also need to follow any guidance in place for laying papers before that legislature; refer to your parent government department for further advice.

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1. Introduction

- 1.1 The purpose of laying a paper before Parliament is to make the information in the paper available to members of both Houses.
- 1.2 Scrutiny of public expenditure is a key function of Parliament. Annual reports and accounts are laid in order to formally provide this information to Parliament, or in some cases to the House of Commons only, and to support MPs and peers in scrutinising financial information.

2. Paper types for annual reports and accounts

Act Papers: House of Commons Papers

- 2.1 Many organisations' ARAs are required by statute to be audited by the Comptroller and Auditor General (i.e. the National Audit Office) before they are laid before Parliament, or the House of Commons for Commons-only papers.
- 2.2 Accounts statutorily audited by the Comptroller and Auditor General, or on their behalf, are laid as House of Commons Papers, which means they are printed by order of the House of Commons and allocated an HC number. All House of Commons (HC) Papers attract the protection of parliamentary privilege once laid, and many HC Papers relate to the financial responsibilities of the House of Commons.
- 2.3 If an ARA has carried an HC number in previous years, it is very likely that it should continue to be laid as an HC Paper. If in doubt, please contact the House of Commons Journal Office (journaloffice@parliament.uk) for advice in good time before you intend to lay your paper.
- 2.4 Each HC Paper requires its own HC number, and a new HC number series begins with each new parliamentary session. This means that an ARA cannot carry an HC number already used for a previous year's ARA. Either the organisation producing the ARA, or the parliamentary team that will

be laying the ARA on its behalf, must contact the Journal Office to request a new HC number for each year's ARA.

Act Papers: unnumbered

- 2.5 If an ARA is required to be laid by statute but does not contain accounts statutorily audited by the Comptroller and Auditor General (or on their behalf), then it may be laid as an unnumbered Act Paper (an Act Paper that does not carry an HC number or a printing order and is therefore not laid as a House of Commons Paper).

Command Papers

- 2.6 If there is no statutory requirement for an ARA to be laid then it can be laid 'by Command of His Majesty' instead, if the parent government department wishes to do so. A relatively small number of ARAs are laid each year as numbered or unnumbered Command Papers.
- 2.7 Each numbered Command Paper requires a unique CP number. This means that an ARA cannot carry an CP number already used on a previous year's ARA. Either the organisation producing the ARA, or the parliamentary team that will be laying the ARA on its behalf, must contact The National Archives (official.publishing@nationalarchives.gov.uk) to request a unique CP number for each year's ARA.

3. Formatting requirements for annual reports and accounts

- 3.1 All laid papers must meet the formatting requirements set out in the [Guide to laying papers](#), which are reproduced and explained below.

Overarching formatting requirements

- 3.2 All Command and Act Papers (whether numbered or unnumbered) laid before Parliament must be in a standard format:
- a. A4 size in portrait orientation (papers with predominantly landscape pages will require prior approval from the laying offices);¹
 - b. clearly legible text with a font size of 10 point or greater;
 - c. front and back covers, and blank inside cover pages;
 - d. title page, including the necessary presentation line(s), and a page containing a copyright statement immediately following the title page;
 - e. monochrome design is acceptable and is likely to reduce cost. Graphical information should have sufficient contrast to enable it to be read; and
 - f. colours used on cover and title pages (including copyright statement pages) should have sufficient contrast between the text and the background. The simplest way to adhere to this is to use black text on a white background for title pages and copyright statement pages.

In practice, this means that the page order for your ARA must be as follows:

1. Front cover page
2. Blank inside cover page

1 Landscape pages containing maps, diagrams or graphs are acceptable but all cover and plain text pages should be portrait – landscape should not be used as a design choice. If your ARA contains pages that are predominantly in a landscape orientation you must seek prior approval from the laying offices or it will not be accepted. If there is a long interval between approval being given and the laying date, parliamentary teams should please provide a copy of the email confirming our approval when submitting the ARA.

3. Title page
4. Copyright statement page
5. Contents page
6. Main content of the paper
7. Blank inside cover page(s)
8. Back cover page

3.3 Papers that are under 10 pages in length have different formatting requirements; for example, a separate title page is not required. If your ARA is under 10 pages in length, please contact the Journal Office for further advice on the formatting requirements (journaloffice@parliament.uk).

Page furniture and numbering

3.4 The standard information on the cover, title, and copyright pages of a paper is known as the 'page furniture'. Pages with this furniture should not contain headers or footers, and page numbers should not be visible on these pages. Page numbering should start from the title page, but page numbers should not be visible until the contents page (this means that the contents page will be numbered page 3.) The inside cover pages should be completely blank (they should not contain headers or footers, and page numbers should not be visible on these pages.)

Formatting requirements for PDF files

- 3.5 The PDF file submitted for laying must contain the paper in a single-page format (as opposed to a double-page spread view) in page order, including front and back cover pages, inside cover pages and any blank pages.
- 3.6 The PDF file should not have crop marks or bleed areas (black lines and circles in the corners and/or edges of the pages) and any colour included should be in CMYK, with any images at high resolution of at least 300dpi.
- 3.7 The PDF should not normally contain scans, and the main text should be selectable and searchable. The purpose of this format is to allow papers

to be reviewed and, if necessary, printed on a desktop printer.² The files submitted for laying may be used for in-house printing of copies for the use of members of one or both Houses, or be passed onto members who request them, post-laying.

Advice from The National Archives and the Command and House Papers supplier

3.8 Official Publishing at The National Archives provides full information on the production and format requirements for Command Papers. If your ARA is laid as a House of Commons Paper or a numbered Command Paper, you must obtain a unique ISBN and up-to-date page furniture from the current designated supplier, HH Global. HH Global can also provide advice on title pages and page furniture during the production process. (commandandhouse.team@hhglobal.com).

Front cover requirements

- 3.9 The front cover of your ARA must include:
- a. the title or logo of the body producing the paper;
 - b. the full title of the ARA, which must match the title on the title page; and
 - c. for HC Papers or numbered Command Papers, a series number (HC or CP).
- 3.10 The front cover can be plain or it can include images and other design elements, provided there is sufficient contrast between background and text to ensure readability.

Title page requirements

- 3.11 The title page for your ARA must include:
- a. the full title of the paper;

² Please note that the type of PDF outlined in paragraphs 3.5–3.7 does not meet the requirements for an accessible web PDF.

- b. the full statutory title of the body producing the paper (rather than the name the organisation is known by, although this may be included in addition to the statutory title);
 - c. where applicable, the specific period of time covered by the ARA (e.g. 2025–26 for financial years and 2025 for calendar years);³
 - d. a presentation line(s) which provides the authority under which the ARA is laid (e.g. by Act or by Command, including the Act citation if by Act);
 - e. for HC Papers with an HC number, the words “Ordered by the House of Commons to be printed on [DD month YYYY]”;⁴
 - f. for HC Papers or numbered Command Papers, a series number (HC or CP); and
 - g. for Command Papers, the month and year of laying [month YYYY].
- 3.12 The title page should not bear substantive text or images, and there must be sufficient contrast between background and text. The simplest way to adhere to this is to use black text against a plain white background for your title page.

Copyright statement page requirements

- 3.13 The copyright notice (with the correct copyright statement and, if it has one, the ARA’s ISBN⁵) must be displayed on the page immediately following the title page.
- 3.14 It is important that the [correct copyright statement](#) is used. If there is any doubt as to which statement should be used in an ARA, please contact

3 If using the format “...for year ended March [year]” the paper must cover the full financial year. If accounts are included for part of the financial year only (for example, due to the establishment of an organisation during the year), the start and end months should be specified, e.g. “...for the period November 2024 to March 2025”.

4 If the date of laying changes late in the production process, the printing order date on the title page must be updated.

5 Command and House of Commons Papers should always include an ISBN, and these are issued by HH Global. An ISBN is optional for unnumbered papers, though encouraged. More information about ISBNs is available [online](#).

official.publishing@nationalarchives.gov.uk. The current core supplier for parliamentary papers, HH Global (commandandhouse.team@hhglobal.com), also provides current statements for parliamentary papers.

- 3.15 The copyright statement page should not bear substantive text or images, and there must be sufficient contrast between background and text. The simplest way to adhere to this is to use black text against a plain white background for your copyright statement page.

Back cover requirements

- 3.16 If your ARA has an ISBN and E number, then you should include these on the back cover page.

Furniture checks

- 3.17 Departments and organisations are encouraged to submit furniture pages to the Journal Office for checking at the earliest opportunity, to ensure that the required information has been included and title pages meet laying requirements. Page furniture can be sent to journaloffice@parliament.uk. Allowing the Journal Office to check the furniture pages before the content of the paper has been finalised may help to avoid any delay in laying your ARA.
- 3.18 The Journal Office can usually respond to such requests within two working days. However, we receive a large volume of furniture check requests between May and July. Therefore, it is helpful if organisations can allow additional time for furniture check requests within this period. To ensure that you can receive feedback with time to make changes before your ARA must be finalised, you should send your page furniture for checking a minimum of two full working days before your final deadline, and earlier if possible. Organisations should wait two working days before contacting the Journal Office to follow up on a response to a furniture check request.
- 3.19 Please ensure that the page furniture submitted to the Journal Office for checking is the final version of the page furniture, and not a draft or a text-only version that will be subject to further design development.

4. Presentation lines on title pages

- 4.1 Presentation lines are necessary for all laid papers because they state the authority under which the paper is being presented to Parliament/the House of Commons. A presentation line (or multiple lines in the case of combined ARAs) must be included on the title page of all laid papers.
- 4.2 Many ARAs are laid pursuant to statute as Act Papers, which means the relevant section of the authorising Act or statutory instrument must be cited as part of the presentation line(s). The Journal Office cannot advise definitively on citations as it is the responsibility of the legal team of the laying body (or its parent government department) to ensure that citations in presentation lines are correct.
- 4.3 Organisations that produce ARAs are strongly encouraged to check the presentation line of each paper afresh each year, irrespective of whether a past iteration of the ARA has been accepted for laying in previous years. This is because long-standing errors have been identified at the point of laying, on occasion, and caused delays. Errors in the presentation lines of an ARA can also mean that an ARA that should have been laid in both Houses has previously been laid in the House of Commons only, or the other way around. Organisations should check their presentation lines with their own legal team or with that of their parent department.
- 4.4 In particular, organisations are encouraged to consider the following:
- Does the authorising Act or statutory instrument provide for the ARA to be laid before Parliament (i.e. both Houses) or the House of Commons only?
 - Do the accounts part and the annual report part of a combined ARA have separate laying authorities? It may be that there is only a statutory authority to lay the accounts part of the ARA, in which case the annual report part should be laid “by Command of His Majesty”, which means that two presentation lines will be needed.
 - If the ARA is a combined annual report and accounts paper laid by Act, is the authority to lay the paper found in the same section of the

Act or is each part covered by a different section? If the latter, more than one presentation line will be needed.

- If the Act citation(s) within the presentation line(s) refers to a specific subsection within the Act, does that subsection include the authority to lay the accounts and/or the annual report, as opposed to the requirement for the accounts and/or annual report to be produced or published?
- If the accounts are being laid under section 7 of the Government Resources and Accounts (GRA) Act 2000, is an accounts direction from HM Treasury in place for your organisation (see paragraph 4.5)?
- If the accounts are being laid under section 7 of the GRA Act (Commons-only) but the ARA is being laid before both Houses, has an additional presentation line been added: “Accounts presented to the House of Lords by Command of His Majesty” (see paragraph 4.7)?
- Does the presentation line refer to a Royal Charter, a Framework Agreement, or similar, instead of an Act, statutory instrument or Measure? If so, please contact the Journal Office as soon as possible for further advice on the laying authority for your ARA.

ARAs laid pursuant to sections 6 or 7 of the Government Resources and Accounts Act 2000

4.5 HM Treasury may issue an accounts direction under section 7 of the Government Resources and Accounts (GRA) Act 2000. Accounts to which such a direction applies must be prepared and transmitted to the Comptroller and Auditor General, who must certify and report on them to the Treasury. They must then be laid before the House of Commons only, unless there is another Act of Parliament stating that an accompanying report must be laid before Parliament. The GRA Act only provides a laying authority for the accounts part of a combined ARA. The annual report section will either be covered by a different statutory authority, or otherwise it should be laid by Command.

An example of an ARA presented pursuant to section 7 of the GRA Act [\(click to view\)](#)

- 4.6 Accounts produced under sections 6 and 7 of the GRA Act should not be laid in the House of Lords unless there is another Act of Parliament stating that an accompanying report must be laid before Parliament.
- 4.7 Where an Act states that an accompanying report must be laid before Parliament, the accounts part of a combined report and accounts paper must be laid in the Lords by Command. This should be specified in the presentation lines on the title page of the paper (in the following order) and on the laying letter:

Report presented to Parliament pursuant to [section x of Act].

Accounts presented to the House of Commons pursuant to [section x of Act].

Accounts presented to the House of Lords by Command of His Majesty.

An example of an ARA presented pursuant to the GRA Act where another Act requires that the annual report be laid before Parliament ([click to view](#))

ARAs laid pursuant to the Government Resources and Accounts Act 2000 (Audit of Public Bodies) Order 2008 (or 2003), or the Government Resources and Accounts Act 2000 (Audit of Non-profit-making Companies) Order 2009

- 4.8 ARAs laid pursuant to these Orders must be laid before Parliament (both Houses). The GRA Act Orders only provide a laying authority for the accounts part of a combined ARA. The report part will either be covered by a different statutory authority, or otherwise it should be laid by Command.

An example of an ARA laid pursuant to a GRA Act Order ([click to view](#))

ARAs laid pursuant to other Acts of Parliament, statutory instruments, etc.

- 4.9 If your ARA is laid under a different Act, statutory instrument, etc., this will specify whether the ARA is to be laid before Parliament or before the House of Commons only. It will also specify whether it provides a laying authority for the accounts part, or the report part, of a combined ARA or whether it provides authority for both sections to be laid. It may be that the authority to lay these two parts of a combined ARA is provided within two different sections of the same Act.

An example of an ARA laid pursuant to another Act of Parliament [\(click to view\)](#)

ARAs laid as Command Papers

- 4.10 A relatively small number of ARAs are laid “by Command of His Majesty”. An ARA may be laid as a Command Paper in cases where there is no statutory authority for the accounts or the annual report to be laid, but where the Government wishes to do so.
- 4.11 Command Papers may be numbered or unnumbered, and The National Archives can provide guidance if there is uncertainty as to whether an ARA should be laid as a numbered or unnumbered Command Paper.

An example of an ARA laid as a Command Paper [\(click to view\)](#)

An example of an ARA laid as an unnumbered Command Paper [\(click to view\)](#)

Printing orders

- 4.12 A printing order is only required if your ARA is being laid as an HC Paper with an HC number. If your ARA has an HC number, then you

should include the following rubric on a separate line underneath the presentation line(s):

Ordered by the House of Commons to be printed on [DD month YYYY].

If your ARA is unnumbered and therefore not an HC Paper, you must not include this line.

5. Production of annual reports and accounts

- 5.1 If your ARA is a numbered Command Paper or HC Paper, you will need to contact HH Global, the Command and House Papers supplier under Lot 1 of the RM6170 or RM6297 Frameworks (unless advised otherwise by The National Archives). You will need to set up a contract under the RM6297 Framework to access HH Global services through the completion of an Order Form. If you contact HH Global, they will assist you with this.
- 5.2 HH Global will provide the latest page furniture and a unique ISBN for your ARA's copyright page, plus services for producing your ARA. While you can use other suppliers in addition to HH Global, you will need to use some [core HH Global services](#) as a minimum, unless advised otherwise by Official Publishing at The National Archives.⁶

6. The laying process for annual reports and accounts

- 6.1 On the day that your ARA is due to be laid, the parliamentary team of either your parent government department or HM Treasury will submit the ARA to the laying office(s) on your behalf.

⁶ The Controller of His Majesty's Stationery Office, the Chief Executive of The National Archives, is responsible for setting the production standards and overseeing the publication of certain government publications, including HC and Command Papers. More information on producing and publishing Command and Act Papers can be found [here](#).

Large print versions

- 6.2 As well as the standard size version, you should also provide the parliamentary team with a large print (20pt Arial) version, which they will submit to both the laying office(s) and the Vote Office (the office which oversees the distribution of papers in the House of Commons). It may not always be possible for HH Global to provide both versions at the same time, with the 20pt version following later. Where this happens, it is usually due to limited turnaround time available between the sign-off date of the standard version and the laying date. Therefore, it is important that adequate time is available after final sign-off of the standard document for the large print version to be produced. HH Global will be able to advise on this in the planning stages for your ARA. If the large print version will not be available at the time of laying, the parliamentary team should notify the Journal Office and the Vote Office in advance.

Large files

- 6.3 Organisations should be mindful of maximum file size limits for email attachments. As a result, it is recommended to avoid submitting a PDF for an ARA that is over 11MB.

Further information on laying large file size documents can be found in Appendix 2 of the [Guide to laying papers](#).

Print copies

- 6.4 No print (hard) copies of annual reports and accounts from non-ministerial government departments, agencies, and other bodies are required by Parliament. Any copies required by members will be printed internally from the PDF files provided for laying.
- 6.5 If you are laying an ARA for a ministerial government department for which Parliament does require print copies, any queries relating to the provision of print copies can be directed to the Vote Office (vote_office@parliament.uk).

7. Publication of annual reports and accounts

Timing of publication

- 7.1 Papers that are laid before Parliament/the House of Commons, including ARAs, must not be published until they have been laid. Publishing a paper prior to laying is seen as discourteous to Parliament and can carry political risks. For example, a House of Commons Paper does not attract the protection of parliamentary privilege until it is laid.
- 7.2 When the parliamentary team submits an ARA for laying, if there are any issues with the paper the laying offices will contact the parliamentary team and request an updated version. The ARA should not be published until any issues have been resolved and it has been accepted for laying.

Confirmation of laying

- 7.3 For confirmation of laying, you should check the Papers Laid section of the [House of Commons Votes and Proceedings](#) and Papers section of the [House of Lords Minutes of Proceedings](#) the following morning, to ensure your ARA is listed.
- 7.4 If you require confirmation of laying on the date of submission, ask your parliamentary team to contact the laying offices, providing as much notice as possible of the time by which you need confirmation. It can be challenging for the laying offices to provide confirmation of laying for individual ARAs on the busiest laying dates, but we will try to honour requests where possible. You should also check any guidance you have received from your parent department (or HM Treasury) for any local arrangements which may be in place for getting confirmation of laying.

Publication requirements

- 7.5 The ARA laid before Parliament/the House of Commons must be the final version. The published version of the ARA, which cannot be published before the ARA is laid, must be identical to the laid version. The processes for correcting or replacing papers which have already been laid and published are set out in the next section.

- 7.6 Government departments are responsible for ensuring that Command and Act Papers are published on Gov.uk at [gov.uk/official-documents](https://www.gov.uk/official-documents) promptly after laying. Organisations without Gov.uk access rights that are listed on Gov.uk should contact their parent department to arrange publication. Alternatively, organisations that have any queries should email official.publishing@nationalarchives.gov.uk.

Further information on publishing laid papers on Gov.uk can be found [online](#).

8. Corrections to annual reports and accounts

- 8.1 If you identify an error in the content of your paper after it has been laid and published, you should notify the parliamentary team that laid your ARA in the first instance. If your accounts were audited by the Comptroller and Auditor General, any potential corrections should also be discussed and agreed with the NAO audit team before you contact the Journal Office.
- 8.2 If it becomes necessary to correct or revise your ARA after it has been laid, the options are to withdraw and re-lay it or, if the correction required is minor, to request to issue a correction slip. If the correction is substantive, it may be necessary to withdraw your ARA and lay it again. You should not make any changes to your published ARA until the Journal Office has advised you and the relevant parliamentary team of the appropriate method of correction. The Journal Office will respond to correction slip requests as soon as is possible, but at peak times it may take several working days.
- 8.3 Correction slips will be accepted for minor, typographical errors that are clear to the reader and do not substantively alter the meaning or purpose of the text. The issuance of a correction slip will not be approved if the correction is substantive or adds additional information. Published correction slips must follow [the guidance from The National Archives](#).

8.4 If the withdrawal and re-laying of a paper become necessary, this has potential reputational risks for organisations. It is important to allow sufficient time for an ARA to be checked and proofed prior to laying, so that correction slips or withdrawal and re-laying of a paper do not become necessary.

9. Useful contacts

Organisation/team	How they can help	Contact details
Journal Office, House of Commons	<ul style="list-style-type: none"> • HC number requests and related queries • Page furniture checks and feedback • Advice on corrections to ARAs (your relevant parliamentary team should also be notified if an ARA requires correction, and the NAO audit team for accounts audited by the Comptroller and Auditor General) • Queries regarding the guidance in this document or the Guide to laying papers 	journaloffice@parliament.uk 020 7219 3317
Parliamentary team (or whichever team coordinates the ARA process) of either HM Treasury or your parent government department, depending on which lays your ARA for you	<ul style="list-style-type: none"> • Advice on requirements for the main contents of your ARA • Information on what you need to submit to the department and when • Information on how to obtain a grid slot, if required • Confirmation of your laying date, including whether your proposed date is a sitting day (please see the FAQs for further information on identifying a sitting day) • Confirmation that your ARA has been laid 	Organisations should have contact details for the parliamentary team that will be laying the ARA, and any other team involved in the department's ARA process If your ARA is laid by HM Treasury, the relevant team can be contacted at resource.accounts@hmtreasury.gov.uk

Organisation/team	How they can help	Contact details
The National Archives	<ul style="list-style-type: none"> • Advice on production and publication requirements for ARAs • Advice on copyright statements and ISBNs • Formatting requirements for Command Papers • CP number requests and related queries • Advice on publication requirements for correction slips 	official.publishing@nationalarchives.gov.uk
HH Global	<ul style="list-style-type: none"> • Provision of the latest page furniture for numbered HC and Command Papers • Provision of copyright statements and ISBNs • Production of numbered HC and Command Paper ARAs, including design work and preparing final files ready for laying/publication/print 	commandandhouse.team@hhglobal.com

10. FAQs

Laying process

What will my organisation need to produce and provide when laying our ARA?

You will need to provide your parliamentary team in the relevant government department with:

- A PDF of your ARA which meets the formatting requirements set out in this guide; and
- A large print (20pt Arial) PDF version of your ARA (see paragraph 6.2 for further guidance on the large print version).

You do not need to provide any print copies; the House of Commons requires print copies of the main government ministerial department-level ARAs only.

You do not need to prepare laying letters to accompany your ARA, as your parliamentary team in the relevant government department will do this.

When can we lay our ARA?

You should first discuss your laying date with the parliamentary team (or whichever team coordinates the ARA process) of the government department that will be laying the ARA on your behalf. If your ARA is laid by Act it must be laid on a day when Parliament is sitting or, if your ARA is laid before the House of Commons only, a day when the House of Commons is sitting (see a. and b. below).

If your ARA is laid by Command, you can lay it on any working day (see c. below) (except when Parliament has been dissolved, leading up to a General Election).

Both Houses ordinarily sit Monday to Thursday, unless Parliament is in recess or is prorogued. There may also be some Fridays where one or both Houses are sitting. The red and green squares on [this calendar](#) indicate dates that each House is sitting (click the “View full calendar” button.) Please note that this calendar may display sitting Fridays which

have not yet been agreed. Once confirmed, the dates for sitting Fridays will appear in the [House of Commons Votes and Proceedings](#) and [House of Lords Business](#).

Papers may be submitted to the laying offices by parliamentary teams at the following times, although either House may rise earlier than the deadlines specified:

- a. Sitting days, Monday–Thursday: 9.30am to 5pm.
- b. Sitting Fridays: 9.30am to 3pm.
- c. Non-sitting days, recesses and prorogation: 11am to 3pm.

For the purposes of laying, a sitting day is a day when both Houses are sitting. However, for ARAs being laid in the Commons only, a sitting day is when the House of Commons is sitting, irrespective of whether the House of Lords is also sitting. The recess dates for the Commons can be found [here](#), and those for the Lords [here](#).

The House of Commons rises for summer recess on Thursday 16 July 2026. If you intend for your ARA to be laid on 16 July, our advice to parliamentary teams is to lay it as early in the day as possible because either House can rise early on the final sitting day before a recess. For this reason, we advise organisations laying papers to avoid the last day before a recess wherever possible. This reduces the risk that an issue is identified on the day that cannot be rectified before the deadline, which would mean a very long wait to resubmit.

How do we lay our ARA?

The relevant parliamentary team (either your parent department or HM Treasury) will lay your ARA on your behalf. You should contact this team to ascertain what they will need from you and when, and follow any local guidance that they provide.

What happens if there are problems with the laying of our ARA?

If the laying offices identify a problem with your paper, one office will contact the relevant parliamentary team and explain any changes required.

How will we know if our ARA has been laid?

If the time of the laying deadline (see the *When can we lay our ARA?* FAQ, above) has been reached and the laying offices have not contacted the relevant parliamentary team to report a problem, this is implicit confirmation of laying. However, you should contact the parliamentary team (or whichever team coordinates the ARA process) once the deadline has passed to check that no problems have been reported, in case they have not yet informed you of any issue that may have been identified late in the day.

Producing your ARA for laying

Where can we get advice on producing our ARA?

In the first instance, you should contact the parliamentary team that will be laying your ARA (or whichever team coordinates the ARA process), who can signpost you to guidance on producing ARAs. Contact HH Global, the Command and House Papers supplier under Lot 1 of the RM6170 or RM6297 Frameworks, at commandandhouse.team@hhglobal.com or on 0333 016 9656 if you will be using their services to produce your paper and to request page furniture.

For advice on the production and publication of HC Papers, Command Papers, and unnumbered Act Papers, including ARAs, and to obtain CP numbers, contact Official Publishing at The National Archives by email at official.publishing@nationalarchives.gov.uk. Guidance is also available [here](#).

The National Archives also provides [guidance relating to papers' production and publication](#) generally.

For advice on formatting requirements for your ARA, see section 3 of this guide or contact the Journal Office if you have further queries at journaloffice@parliament.uk.

Why do we need to include the blank inside cover pages when we are not providing print copies?

Parliament requires all laid papers to be provided in a print format (see paragraphs 3.2 to 3.7 on formatting requirements). This is because the distribution offices need to be able to print laid papers on demand for members of each House. If the inside cover pages are not included in the PDF, the contents of the ARA will not be in the correct order when the document is printed for members (for example, page numbers will not be on the fore-edge of the pages).

Can we design our ARA as a landscape paper?

No. Full landscape orientation is not permitted for laid papers. Landscape pages are permitted where necessary, such as to include data tables and maps that cannot fit on a portrait-oriented page without affecting readability.

ARAs containing predominantly landscape pages should be shared with the Journal Office in advance of laying for prior approval. Papers where landscape orientation has been used as a design choice rather than because it is required for certain types of content will not be approved. This includes double-page spread views.

The statutory name of our organisation changed part-way through the reporting year. Which organisation name should we include on our ARA?

You should include the current statutory name of your organisation on your ARA. However, underneath the current statutory name, you can include a sub-title to the effect of 'Formerly known as [insert previous statutory name]'

What is a grid slot, and how do we get one?

Laying dates for some organisations' ARAs are subject to additional approval by No. 10. In some instances, No. 10 may require certain organisations to lay at specified times on specified dates. This is known as a grid slot. Your parliamentary team (or whichever team coordinates

the department's ARA process) will advise you if your ARA is subject to a grid slot and will help coordinate this for you.

Queries around grid slots should be directed to the team which coordinates the ARA process of your parent department (or HM Treasury) rather than the Journal Office.

Once you have a grid slot, you can contact the Journal Office to confirm or update your laying date, and to request an HC number if you need one.

House of Commons Papers and HC numbers

What is an HC number?

HC numbers are a numbered series administered by the Journal Office in the House of Commons for papers that are printed by order of the House of Commons as House of Commons Papers. HC numbers apply to ARAs statutorily audited by the National Audit Office because these papers are closely connected to the financial responsibilities of the Commons.

A House of Commons Paper has the protection of parliamentary privilege under the Parliamentary Papers Act 1840, though it should be noted that a paper does not attract this protection until it has been laid. Any material published prior to laying does not attract this protection.

The 1840 Act ensures that legal proceedings cannot be brought against persons for the publication of the paper. However, papers should not, other than in exceptional circumstances, knowingly make references or comments which are in breach of an injunction or other order of any court, or which might, without the protection of privilege, give rise to an action for defamation.

Do I need an HC number?

ARAs containing accounts that have been audited by the Comptroller and Auditor General (or on their behalf) because there is a statutory requirement for them to do so, should be produced as House of Commons Papers and therefore carry an HC number.

If the ARA has carried an HC number in previous years, it is very likely it should continue to do so. Similarly, if an ARA has never previously carried an HC number, it is very likely that it should not in future. If there is any uncertainty, in particular if your organisation is laying its ARA for the first time, you should contact the Journal Office for further advice.

If you have requested an HC number and later discover that you do not need it, please contact the Journal Office to return it.

How do I get an HC number?

Before requesting an HC number, please check that your relevant parliamentary team will not be requesting this on your behalf.

To request an HC number, email journaloffice@parliament.uk with the words “HC Number Request from” followed by the name of your organisation in the subject header. You must indicate in the body of the email the date on which you intend to lay the paper. If your request is urgent, please contact the Journal Office on 020 7219 3317.

The Journal Office will not allocate HC numbers more than one month in advance of your expected laying date.

If the expected date of laying changes you should inform the Journal Office.

Is my HC number still valid?

Each year’s ARA needs a new HC number, so the number used for last year’s ARA cannot be used again for this year’s ARA, even if both are laid in the same parliamentary session.

Once you have been allocated a number for this year’s ARA, it is usually valid for three months from the date of issue. You will need to notify the Journal Office if your laying date changes, and they will issue a new HC number if this is necessary, for example, if a new parliamentary session has started since you requested your number.

Where should the HC number appear in the ARA?

If your ARA has an HC number, the number should appear on both the front cover and the title page. Usual placement is in the bottom left or bottom right corner of these pages.

There should be a character space between HC and the number, i.e. HC 123 as opposed to HC123.

Publishing your ARA

When can we publish our ARA?

You may publish your ARA at any time once you have confirmed that the paper has been laid in Parliament/the House of Commons; however, there should not be a long delay between laying and making the paper publicly available. See the *How will we know if our ARA has been laid?* FAQ, above, for information on confirming that a paper has been laid.

Where do we publish our ARA?

ARAs should be published on Gov.uk at [gov.uk/official-documents](https://www.gov.uk/official-documents). Once published on this web page, you may then link to the document on your organisation's website.

Can we publish a different version of our ARA to the version that was laid?

The version of the ARA that was laid, and a web-accessible version of this, must always be published.

If your organisation is considering publishing an alternative version of its ARA in addition to the laid and web-accessible versions, and in particular if this version would include different text and/or images to the laid version, please contact the Journal Office and The National Archives for further advice.

Correcting your ARA (after laying/publication)

How do we correct errors in our ARA if these are identified on the day of laying (but before the document has been published)?

If an error in your ARA is identified on the day of laying before the laying deadline has passed, you should contact your parliamentary team (or whichever team coordinates the ARA process) and the laying offices as soon as possible. If your accounts were audited by the Comptroller and Auditor General, any potential corrections should also be discussed and agreed with the NAO audit team.

You may request that the ARA is not laid if you wish to postpone laying until the issue is resolved. Alternatively, you can provide a replacement file to the parliamentary team and laying offices in place of the previous version.

In some cases, it may not be possible to replace your paper on the same day if copies have been printed and distributed to members or if the paper has already been published online. In such instances, the options set out in the next FAQ may be necessary instead.

How do we correct errors in our ARA after the event?

If an error in your ARA is identified after the day of laying and is minor, you should contact your parliamentary team (or whichever team coordinates the ARA process) and the Journal Office for advice and to request that a correction slip be issued. If your accounts were audited by the Comptroller and Auditor General, any potential corrections should also be discussed and agreed with the NAO audit team before you contact the Journal Office.

Correction slips will be accepted for minor, typographical errors that are obvious on the face of the paper. Correction slips will not be accepted if the correction is substantive or adds additional information.

For errors which require corrections that are substantive or where a correction slip is not approved by the Journal Office, you must formally

withdraw the original version of the paper and lay the replacement version anew. As above, contact your parliamentary team (or whichever team coordinates the ARA process) and the Journal Office for advice.

Published correction slips must follow this [guidance](#).

Can we retract the document after laying/publication?

On the date of laying, if the laying deadline has not passed, you or your parliamentary team may contact the laying offices to request that a paper submitted earlier in the day not be laid. In some cases, it may not be possible to retract the paper if copies have been printed and distributed to members or if the paper has already been published online.

For a paper where the laying deadline/date has passed, you should contact your parliamentary team to arrange for the paper to be formally withdrawn and a replacement version laid in its place.

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