

*These notes relate to the Children's Hearings (Scotland) Act
2011 (asp 1) which received Royal Assent on 6 January 2011*

CHILDREN'S HEARINGS (SCOTLAND) ACT 2011

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Schedule 1 – Children's Hearings Scotland

Accounts

365. [Paragraph 21](#) places a duty on CHS to keep proper accounts and prepare and send an annual statement of accounts for each financial year to the Scottish Ministers, which they in turn must send to the Auditor General for Scotland for auditing. Paragraph 21(2) provides for the Scottish Ministers to direct CHS with regard to the information to be contained in the statement of accounts, the manner of presentation, and the methods and principles according to which it is to be prepared.