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*Changes to legislation:* There are currently no known outstanding effects for the  
National Heritage Act 1983, Cross Heading: Accounts. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 1

#### THE BOARDS

#### PART IV

#### ROYAL BOTANIC GARDENS, KEW

##### *Accounts*

- 39 (1) The Board shall keep proper accounts and proper records in relation to them.
- (2) The Board shall prepare a statement of accounts in respect of each financial year.
- (3) The statement shall give a true and fair view of the state of the Board's affairs at the end of the financial year and of the Board's income and expenditure in the financial year.
- (4) The statement shall comply with any directions given by the [F1Secretary of State] with the Treasury's consent as to the information to be contained in the statement, the manner in which the information is to be presented or the methods and principles according to which the statement is to be prepared.
- (5) The Board shall send the statement to the [F1Secretary of State] at such time as he may direct.
- (6) The [F1Secretary of State] shall, on or before 31 August in any year, send to the Comptroller and Auditor General the statement prepared by the Board under sub-paragraph (2) for the financial year last ended.
- (7) The Comptroller and Auditor General shall examine, certify and report on the statement sent to him under sub-paragraph (6) and shall lay copies of it and of his report before each House of Parliament.
- (8) In this paragraph "financial year" means the period commencing with the day of the Board's establishment and ending with the second 31 March following that day, and each successive period of 12 months.

#### Textual Amendments

- F1** Words in [Sch. 1 para. 39\(4\)-\(6\)](#) substituted (27.3.2002) by [S.I. 2002/794, art. 5\(1\), Sch. 1 para. 25\(1\)\(3\)\(d\)](#) (with [arts. 5\(3\), 6](#))

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