



Natural Heritage (Scotland) Act 1991

1991 CHAPTER 28

PART I

SCOTTISH NATURAL HERITAGE

Miscellaneous

10 Reports, accounts etc

(1) SNH shall—

- (a) furnish the Secretary of State with such returns, accounts and other information with respect to its property and activities or proposed activities as he may, from time to time, require;
- (b) afford to the Secretary of State facilities for the verification of information so furnished; and
- (c) for the purpose of such verification, permit any person authorised in that behalf by the Secretary of State to inspect and make copies of the accounts, books, documents or papers of SNH and to give that person such explanation of anything he is entitled to inspect as he may reasonably require.

(2) SNH shall—

- (a) as soon as possible after the 31st March following the date upon which section 1 of this Act comes into force make to the Secretary of State a report on the exercise and performance of its functions to that date; and
- (b) make a similar report to him as to each period of twelve months thereafter as soon as possible after the end of such period,

and a copy of every such report shall be laid before each House of Parliament by the Secretary of State:

Provided that if the date upon which the said section 1 comes into force falls on a day after 30th September and before 31st March, the first report of SNH under this section shall be for the period ending with the next succeeding 31st March.

Status: This is the original version (as it was originally enacted).

- (3) SNH shall keep proper accounts and other records, and shall prepare for each financial year a statement of account in such form as the Secretary of State with the approval of the Treasury may direct and shall submit those statements of account to the Secretary of State at such time as he may with the approval of the Treasury direct.
- (4) The Secretary of State shall, on or before the 30th November in any year, transmit to the Comptroller and Auditor General the statement of account of SNH for the financial year last ended.
- (5) The Comptroller and Auditor General shall examine and certify the statements of account transmitted to him under subsection (4) above, and shall lay copies of them together with his report thereon before each House of Parliament.
- (6) In this section “financial year” means the period beginning with the date upon which section 1 of this Act comes into force and ending with the 31st March following that date and each period of twelve months thereafter:

Provided that if the date upon which the said section 1 comes into force falls on a day after 30th September and before 31st March, the first financial year of SNH shall end with the next succeeding 31st March.