
STATUTORY INSTRUMENTS

2002 No. 254

The Health Professions Order 2001

PART VIII MISCELLANEOUS

PROSPECTIVE

Accounts of the Council

46.—(1) The Council shall—

- (a) keep accounts in such form as the Privy Council may determine;
- (b) prepare annual accounts in respect of each financial year, in such form as the Privy Council may determine.

(2) The annual accounts shall be audited by persons the Council appoints.

(3) No person may be appointed as an auditor under paragraph (2) unless he is eligible for appointment as a company auditor under section 25 of the Companies Act 1989 or article 28 of the Companies (Northern Ireland) Order 1990.

(4) As soon as is reasonably practicable after the end of the financial year to which the annual accounts relate, the Council shall—

- (a) cause them to be published together with any report on them made by the auditors; and
- (b) send a copy of the annual accounts and of any such report to the Privy Council and to the Comptroller and Auditor General.

(5) The Comptroller and Auditor General shall examine, certify and report on the annual accounts.

(6) For the purposes of his examination, the Comptroller and Auditor General may inspect the accounts of the Council and any records relating to them.

(7) The Privy Council shall lay before each House of Parliament a copy of the annual accounts certified by the Comptroller and Auditor General, any report of the auditors and the report of the Comptroller and Auditor General prepared under paragraph (5).

(8) In this article, “financial year” means—

- (a) the period beginning with the date on which the Council is established and ending with the next 31st March following that date, and
- (b) each successive period of 12 months ending with 31st March.

Commencement Information

II Art. 46 not in force at made date, see [art. 1\(2\)](#)

Status:

This version of this provision is prospective.

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Health Professions Order 2001. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to :

- Order title substituted by [2012 c. 7 s. 213\(6\)](#)
- Order title substituted by [2017 c. 16 Sch. 5 para. 45](#)
- art. 46 coming into force by [S.I. 2002/254 art. 1\(3\)](#)
- art. 46(3) substituted by [S.I. 2009/1182 Sch. 2 para. 14\(a\)](#)
- art. 46(4)(b) words substituted by [S.I. 2009/1182 Sch. 2 para. 14\(b\)](#)
- art. 46(7) words inserted by [S.I. 2009/1182 Sch. 2 para. 14\(c\)](#)

Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:

- Blanket amendment words substituted by [S.I. 2011/1043 art. 3-68-10](#)

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- Sch. 1 para. 1A(1)(b)(ia) inserted by [2012 c. 7 s. 213\(5\)](#)
- Sch. 1 para. 19(10A)-(10C) inserted by [2015 c. 28 Sch. para. 6\(4\)](#)
- Sch. 1 para. 1(2A) inserted by [S.I. 2009/1182 Sch. 2 para. 17\(1\)\(a\)\(iii\)](#)
- Sch. 1 para. 1(5) inserted by [S.I. 2009/1182 Sch. 2 para. 18\(b\)](#)
- Sch. 1 para. 9(1A)(1B) inserted by [S.I. 2009/1182 Sch. 2 para. 17\(1\)\(c\)\(ii\)](#)
- Sch. 1 para. 9(1C) inserted by [S.I. 2009/1182 Sch. 2 para. 18\(f\)\(ii\)](#)
- Sch. 1 para. 1A(1)(b)(ia) omitted by [2017 c. 16 Sch. 5 para. 26](#)
- Sch. 1 para. 1A(4) omitted by [S.I. 2013/235 Sch. 2 para. 52](#)
- Sch. 1 para. 16A revoked by [2006 c. 28 Sch. 8 para. 48](#)[Sch. 9](#)
- Sch. 1 para. 17(1)-(2B) substituted for Sch. 1 para. 17(1)(2) by [S.I. 2009/1182 Sch. 2 para. 15\(7\)](#)
- Sch. 1 para. 1A1B substituted for Sch. 1 paras. 1-12 by [S.I. 2009/1182 Sch. 2 para. 15\(2\)](#)
- Sch. 1 Pt. 1 para. 16A inserted by [2003 c. 43 Sch. 12 para. 8](#)
- Sch. 2 para. 25-27 added by [S.I. 2004/2033 art. 3\(3\)\(f\)](#)
- Sch. 2 para. 25 coming into force by [S.I. 2002/254 art. 1\(3\)](#)
- Sch. 2 para. 26 coming into force by [S.I. 2002/254 art. 1\(3\)](#)
- Sch. 2 para. 27 coming into force by [S.I. 2002/254 art. 1\(3\)](#)
- Sch. 2 para. 3(4A) inserted by [S.I. 2004/2033 art. 3\(3\)\(c\)](#)
- art. 3(4)(4A) substituted for art. 3(4) by [2015 c. 28 Sch. para. 6\(2\)](#)
- art. 3(5)-(5B) substituted for art. 3(5) by [S.I. 2009/1182 Sch. 2 para. 1\(a\)](#)
- art. 3(5)(b)(vi)(vii) inserted by [2012 c. 7 s. 215\(2\)\(c\)](#)
- art. 3(5)(b)(vi)(vii) omitted by [2017 c. 16 Sch. 5 para. 11\(2\)\(c\)](#)
- art. 3(5AA) inserted by [2012 c. 7 s. 215\(3\)](#)
- art. 3(5AA) omitted by [2017 c. 16 Sch. 5 para. 11\(3\)](#)
- art. 3(5ZA) inserted by [2012 c. 7 s. 218\(3\)](#)
- art. 3(7A) inserted by [S.I. 2009/1182 Sch. 2 para. 1\(c\)](#)
- art. 3(17A) inserted by [2012 c. 7 s. 215\(4\)](#)
- art. 6(3)(aa) inserted by [S.I. 2007/3101 reg. 267](#)
- art. 6(3)(aa) omitted by [S.I. 2019/593 Sch. 8 para. 3](#)
- art. 6(3)(aa) words inserted by [2012 c. 7 s. 215\(5\)](#)

- art. 6(3)(aa) words omitted by 2017 c. 16 Sch. 5 para. 12
- art. 7(4) inserted by S.I. 2007/3101 reg. 268
- art. 7(4) omitted by S.I. 2019/593 Sch. 8 para. 4
- art. 7(4) words inserted by 2012 c. 7 s. 215(5)(b)
- art. 7(4) words omitted by 2017 c. 16 Sch. 5 para. 13
- art. 7A inserted by S.I. 2023/1286 Sch. 3 para. 70
- art. 9(2)(ba) inserted by S.I. 2014/1887 Sch. 1 para. 12(d)
- art. 9(3A) inserted by S.I. 2014/1887 Sch. 1 para. 12(e)
- art. 9(3A) omitted by 2017 c. 16 Sch. 5 para. 14(2)
- art. 9(4A) inserted by S.I. 2023/1286 Sch. 3 para. 71(b)
- art. 9(5)(a)(b) substituted for words by S.I. 2023/1286 Sch. 3 para. 71(c)
- art. 9(8) inserted by S.I. 2007/3101 reg. 270(d)
- art. 9(8) omitted by S.I. 2019/593 Sch. 8 para. 6(c)
- art. 9(8) words inserted by 2012 c. 7 s. 215(5)(b)
- art. 9(8) words omitted by 2017 c. 16 Sch. 5 para. 14(3)
- art. 9A inserted (temp.) by 2020 c. 7 Sch. 1 para. 2(2)
- art. 10(2)(aa) inserted by S.I. 2014/1887 Sch. 1 para. 13(d)
- art. 10(4)(aa) inserted by S.I. 2014/1887 Sch. 1 para. 13(e)
- art. 10(6) inserted by S.I. 2007/3101 reg. 271(b)
- art. 10(6) omitted by S.I. 2019/593 Sch. 8 para. 7(b)
- art. 10(6) words inserted by 2012 c. 7 s. 215(6)
- art. 10(6) words omitted by 2017 c. 16 Sch. 5 para. 15(2)
- art. 10(7) inserted by S.I. 2014/1887 Sch. 1 para. 13(f)
- art. 10(7) omitted by 2017 c. 16 Sch. 5 para. 15(3)
- art. 11A inserted by S.I. 2014/1887 Sch. 1 para. 14
- art. 11A(11) omitted by 2017 c. 16 Sch. 5 para. 16
- art. 11A(12) omitted by S.I. 2019/593 Sch. 8 para. 8
- art. 12(1)(c)(III) coming into force by S.I. 2002/254 art. 1(3)
- art. 12(1)(d) and word inserted by 2012 c. 7 s. 215(7)(b)
- art. 12(1)(d) and word omitted by 2017 c. 16 Sch. 5 para. 17(2)(b)
- art. 12(1)(ba) inserted by S.I. 2016/1030 reg. 147(2)
- art. 12(1)(ba) omitted by S.I. 2019/593 Sch. 8 para. 9(a)(ii)
- art. 12(1A) inserted by S.I. 2007/3101 reg. 272(b)
- art. 12(1A) omitted by S.I. 2019/593 Sch. 8 para. 9(b)
- art. 12(1ZA)-(1ZD) inserted by S.I. 2023/1286 Sch. 3 para. 72
- art. 12(2)(c) and word inserted by 2012 c. 7 s. 215(8)(b)
- art. 12(2)(c) and word omitted by 2017 c. 16 Sch. 5 para. 17(3)(b)
- art. 12A inserted by S.I. 2023/1286 Sch. 3 para. 73
- art. 13(1)(c) substituted by S.I. 2009/1182 Sch. 2 para. 3(a)
- art. 13(1)(d) words added by S.I. 2009/1182 Sch. 2 para. 3(b)
- art. 13(1B) inserted by S.I. 2012/1479 art. 2(b)
- art. 13(1B) omitted by 2017 c. 16 Sch. 5 para. 18(3)
- art. 13A inserted by S.I. 2007/3101 reg. 273
- art. 13A omitted by S.I. 2019/593 Sch. 8 para. 10
- art. 13A title substituted by 2012 c. 7 s. 215(5)(a)
- art. 13A heading words substituted by 2017 c. 16 Sch. 5 para. 19
- art. 13A(2) substituted by S.I. 2016/1030 reg. 148(2)
- art. 13A(5) word substituted by S.I. 2016/1030 reg. 148(3)(a)
- art. 13A(5) word substituted by S.I. 2016/1030 reg. 148(3)(b)
- art. 13B inserted by 2012 c. 7 s. 215(9)
- art. 13B omitted by 2017 c. 16 Sch. 5 para. 20
- art. 14(ba) inserted by 2012 c. 7 s. 218(4)
- art. 14(ba) omitted by S.I. 2022/1216 reg. 3(b)
- art. 15(5A) inserted by S.I. 2023/1286 Sch. 3 para. 74
- art. 15A15B inserted by 2012 c. 7 s. 218(5)
- art. 15A omitted by S.I. 2018/893 reg. 41(4) (This amendment comes into force on the date that 2017 c. 16, s. 39(1) comes into force. That provision is brought into force on 2.12.2019 by S.I. 2019/1436, reg. 2(b))

- art. 15B omitted by [S.I. 2018/893 reg. 41\(5\)](#) (This amendment comes into force on the date that 2017 c. 16, s. 39(1) comes into force. That provision is brought into force on 2.12.2019 by S.I. 2019/1436, reg. 2(b))
- art. 17(3A) inserted by [2012 c. 7 s. 218\(7\)](#)
- art. 17(3A) omitted by [S.I. 2018/893 reg. 41\(7\)](#) (This amendment comes into force on the date that 2017 c. 16, s. 39(1) comes into force. That provision is brought into force on 2.12.2019 by S.I. 2019/1436, reg. 2(b))
- art. 18(1A) inserted by [2012 c. 7 s. 218\(8\)](#)
- art. 18(1A) omitted by [S.I. 2018/893 reg. 41\(8\)\(a\)](#) (This amendment comes into force on the date that 2017 c. 16, s. 39(1) comes into force. That provision is brought into force on 2.12.2019 by S.I. 2019/1436, reg. 2(b))
- art. 19(2A)-(2D) inserted by [S.I. 2007/3101 reg. 274](#)
- art. 19(2A)-(2D) omitted by [S.I. 2019/593 Sch. 8 para. 11](#)
- art. 19(2A)(b) words inserted by [2012 c. 7 s. 215\(10\)](#)
- art. 19(2A)(b) words omitted by [2017 c. 16 Sch. 5 para. 21](#)
- art. 21A inserted by [S.I. 2023/1286 Sch. 3 para. 75](#)
- art. 22(1)(a)(vi)(vii) inserted by [S.I. 2009/1182 Sch. 2 para. 5](#) (This effect comes into force on the coming into force of s. 44(1) of the Safeguarding Vulnerable Groups Act 2006 (c. 47). S. 44(1) was repealed without ever being in force on 10.9.2012 by 2012 c. 9, s. 75(6), Sch. 10 Pt. 5; S.I. 2012/2234, art. 2)
- art. 26(6A) inserted by [2015 c. 28 Sch. para. 6\(3\)](#)
- art. 37(1)(aa) inserted by [S.I. 2007/3101 reg. 275](#)
- art. 37(1)(aa) omitted by [S.I. 2019/593 Sch. 8 para. 12](#)
- art. 37(1)(aa) words inserted by [2012 c. 7 s. 215\(5\)\(b\)](#)
- art. 37(1)(aa) words omitted by [2017 c. 16 Sch. 5 para. 23\(2\)](#)
- art. 37(1)(ab) inserted by [S.I. 2014/1887 Sch. 1 para. 16\(a\)](#)
- art. 37(1A)(1B) inserted by [S.I. 2014/1887 Sch. 1 para. 16\(b\)](#)
- art. 37(1B) omitted by [2017 c. 16 Sch. 5 para. 23\(3\)](#)
- art. 37(2A) inserted by [S.I. 2014/1887 Sch. 1 para. 16\(c\)](#)
- art. 37(5A) inserted by [S.I. 2009/1182 Sch. 2 para. 9\(b\)](#)
- art. 37(5A)(a) words inserted by [2012 c. 7 s. 216\(2\)](#)
- art. 37(5A)(a) words omitted by [2017 c. 16 Sch. 5 para. 23\(4\)](#)
- art. 37(8A) inserted by [2012 c. 7 s. 216\(4\)](#)
- art. 37(8A) omitted by [2017 c. 16 Sch. 5 para. 23\(6\)](#)
- art. 38(1A) inserted by [S.I. 2007/3101 reg. 276\(b\)](#)
- art. 38(1A) omitted by [S.I. 2019/593 Sch. 8 para. 13\(b\)](#)
- art. 38(1A)(c)-(e) inserted by [S.I. 2016/1030 reg. 149\(2\)](#)
- art. 38(1B) inserted (temp.) by [2020 c. 7 Sch. 1 para. 2\(4\)](#)
- art. 38(1ZA) inserted by [2012 c. 7 s. 216\(5\)](#)
- art. 38(1ZA) omitted by [2017 c. 16 Sch. 5 para. 24\(2\)](#)
- art. 38(5) inserted by [2012 c. 7 s. 216\(7\)](#)
- art. 38(5) omitted by [2017 c. 16 Sch. 5 para. 24\(4\)](#)
- art. 39(1A) inserted by [2012 c. 7 s. 215\(12\)](#)
- art. 39(1A) omitted by [2017 c. 16 Sch. 5 para. 25](#)
- art. 40(3) coming into force by [S.I. 2002/254 art. 1\(3\)](#) (See transitional provisions in S.I. 2003/1700)
- art. 40(3) coming into force by [S.I. 2002/254 art. 1\(3\)](#)
- art. 42(2A) inserted by [S.I. 2009/1182 Sch. 2 para. 12\(a\)](#)
- art. 42(3)(3A) substituted for art. 42(3) by [S.I. 2009/1182 Sch. 2 para. 12\(b\)](#)
- art. 44A inserted by [2012 c. 7 s. 219\(1\)](#)
- art. 45(3A) inserted by [2012 c. 7 s. 218\(11\)](#)
- art. 49 inserted by [S.I. 2016/1030 reg. 150](#)
- art. 49 omitted by [S.I. 2019/593 Sch. 8 para. 14](#)