



Legal Aid (Scotland) Act 1986

1986 CHAPTER 47

PART I

SCOTTISH LEGAL AID BOARD

The Fund

5 Accounts and audit.

- (1) The Board shall keep separate accounts with respect to—
 - (a) the Fund; and
 - (b) the receipts and expenditure of the Board which do not relate to the Fund, and shall prepare in respect of each financial year a statement of accounts.
- (2) The accounts shall be kept and the statement of accounts shall be prepared in such form as the Secretary of State may, ^{F1} . . . direct.

[^{F2}(2A) The Board shall send the accounts and the statement of accounts to the Scottish Ministers by such time as they may direct.

(2B) The Scottish Ministers shall send the accounts and the statement of accounts to the Auditor General for Scotland for auditing.]

^{F3}(3)

^{F3}(4)

^{F3}(5)

^{F3}(6)

- (7) The Secretary of State shall lay before each House of Parliament a copy of every—
 - (a) annual report of the Board under section 3(3) of this Act;
 - ^{F3}(b)
 - ^{F3}(c)

Changes to legislation: *Legal Aid (Scotland) Act 1986, Section 5 is up to date with all changes known to be in force on or before 01 August 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

- (8) In this section “financial year” means the period beginning with the commencement of this section and ending with 31st March next following and each subsequent period of 12 months ending with 31st March in each year.

Textual Amendments

- F1** Words in s. 5 repealed (1.7.1999) by S.I. 1999/1820, arts. 1(2)(3), 4, **Sch. 2 Pt I para. 86(3)**.
- F2** S. 5(2A)(2B) inserted (1.4.2000) by 2000 asp 1, s. 26, **Sch. 4 para. 6(2)**; S.S.I. 2000/10, **art. 2(3)**
- F3** S. 5(3)-(6) repealed (1.4.2000) by 2000 asp 1, s. 26, **Sch. 4 para. 6(3)**; S.S.I. 2000/10, **art. 2(3)**

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

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

- s. 4(2)(aba)(abb) inserted by [2007 asp 5 s. 75\(2\)](#)
- s. 4(2)(aba) word substituted by [S.S.I. 2011/235 art. 5\(2\)\(a\)](#) (This amendment comes into force immediately after the commencement of the Legal Profession and Legal Aid (Scotland) Act 2007 (asp 5), s. 75, see art. 2(2). That provision is still prospective.)
- s. 4(2)(abb) word substituted by [S.S.I. 2011/235 art. 5\(2\)\(b\)](#) (This amendment comes into force immediately after the commencement of the Legal Profession and Legal Aid (Scotland) Act 2007 (asp 5), s. 75, see art. 2(2). That provision is still prospective.)
- s. 4(2)(ba) inserted by [2007 asp 5 s. 70\(1\)](#)
- s. 4(3)(ca)(cb) inserted by [2007 asp 5 s. 75\(3\)](#)
- s. 9A9B inserted by [2013 asp 3 s. 18\(2\)](#)
- s. 10(1A)(1B) inserted by [2007 asp 5 s. 69\(3\)](#)
- s. 12C and cross-heading inserted by [2007 asp 5 s. 70\(2\)](#)
- s. 17(2C)-(2I) inserted by [2007 asp 5 s. 75\(4\)](#)
- s. 17(2DA)(2DB) s. 17(2C)(2D) renumbered as s. 17(2DA)(2DB) by [S.S.I. 2011/235 art. 5\(3\)](#) (This amendment comes into force immediately after the commencement of the Legal Profession and Legal Aid (Scotland) Act 2007 (asp 5), s. 75, see art. 2(2). That provision is still prospective.)
- s. 25AA(5)-(9) inserted by [2013 asp 3 s. 21](#)
- s. 25AC25AD inserted by [2013 asp 3 s. 20](#)