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*Changes to legislation:* There are currently no known outstanding effects for the National Heritage (Scotland) Act 1985, Cross Heading: Accounts. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 1

#### THE BOARDS

#### PART II

#### ROYAL BOTANIC GARDEN, EDINBURGH

##### *Accounts*

- 20 (1) The Board shall keep proper accounts and proper records in relation to them.
- (2) The Board shall prepare, in accordance with the best commercial practice, a statement of accounts in respect of each financial year.
- (3) The statement shall comply with any directions given by the Secretary 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.
- (4) The Board shall send the statement to the Secretary of State at such time as he may direct.
- (5) The Secretary of State shall, <sup>F1</sup>. . . send to the [<sup>F2</sup>Auditor General for Scotland for auditing] the statement prepared by the Board under sub-paragraph (2) for the financial year last ended.
- <sup>F3</sup>(6) . . . . .
- (7) In this paragraph "financial year" means the period commencing with vesting day and ending with the 31st March following that day, and each successive period of 12 months.

#### Textual Amendments

- F1** Words in Sch. 1 para. 20(5) repealed (1.4.2000) by 2000 asp 1, s. 26, Sch. 4 para. 5(3)(a); S.S.I. 2000/10, art. 2(3)
- F2** Words in Sch. 1 para. 20(5) substituted (1.4.2000) by 2000 asp 1, s. 26, Sch. 4 para. 5(3)(a); S.S.I. 2000/10, art. 2(3)
- F3** Sch. 1 para. 20(6) repealed (1.4.2000) by 2000 asp 1, s. 26, Sch. 4 para. 5(3)(b); S.S.I. 2000/10, art. 2(3)

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