

## Osteopaths Act 1993

## **1993 CHAPTER 21**

## Miscellaneous

## 40 Financial provisions

- (1) The General Council shall keep proper accounts of all sums received or paid by it and proper records in relation to those accounts.
- (2) The accounts for each financial year of the General Council shall be audited by persons appointed by the Council.
- (3) No person may be appointed as an auditor under subsection (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 accounts of the General Council have been audited, 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 accounts and of any such report to the Privy Council.
- (5) The Privy Council shall lay any copy sent to them under subsection (4) before each House of Parliament.