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STATUTORY INSTRUMENTS

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**2004 No. 1777**

**The Cotswolds Area of Outstanding Natural Beauty  
(Establishment of Conservation Board) Order 2004**

**PART II**

*Establishment, constitution and administration of the Board*

**Financial administration and accounts, etc.**

**23.**—(1) Sections 151 (financial administration) and 168 (financial returns) of the 1972 Act shall apply in relation to the Board as if the Board were a local authority for the purposes of those sections.

(2) Subject to paragraphs (3) and (4), the Board shall—

- (a) keep a fund (to be known as the general fund) to which all income of the Board shall be carried, and from which all expenditure discharging liabilities shall be met; and
- (b) keep accounts of income and expenditure of the general fund.

(3) The provisions of paragraph (1) are without prejudice to any provision contained in any enactment or instrument requiring the Board to keep—

- (a) a specific fund or funds in respect of specified income and expenditure of the Board; or
- (b) specific accounts in respect of specified income and expenditure of any funds of the Board.

(4) Nothing in paragraph (2)(a) shall be construed as requiring or authorising the Board to apply or dispose of the surplus revenue arising from any undertaking carried on by them otherwise than in accordance with any enactment or instrument applicable to the undertaking.

**Changes to legislation:**

There are currently no known outstanding effects for the The Cotswolds Area of Outstanding Natural Beauty (Establishment of Conservation Board) Order 2004, Section 23.