



Dentists Act 1984

1984 CHAPTER 24

PART I

THE GENERAL DENTAL COUNCIL

[^{F1}2C. Accounts

- (1) The Council shall—
 - (a) keep accounts, and
 - (b) prepare a statement of accounts in respect of each calendar year, in such form as the Privy Council may determine in writing.
- (2) The Council shall appoint an auditor to audit each statement of accounts prepared in accordance with subsection (1)(b), and the auditor must prepare a report on each statement of accounts.
- (3) The auditor appointed must be eligible for appointment as a [^{F2}statutory auditor under Part 42 of the Companies Act 2006].
- (4) The Council shall, as soon as reasonably practicable after the end of each calendar year—
 - (a) publish the statement of accounts for that year, together with the auditor's report on it; and
 - (b) send a copy of the statement of accounts and the report to the [^{F3}Privy Council, the Comptroller and Auditor General and the Auditor General for Scotland].
- (5) The Comptroller and Auditor General shall examine, certify and report on each statement of accounts received under subsection (4) and for these purposes may inspect accounts kept by the Council in accordance with subsection (1)(a).
- (6) The Comptroller and Auditor General shall send a copy of each report prepared by him under subsection (5) to the Council and the Privy Council.

Status: Point in time view as at 14/05/2009.

Changes to legislation: Dentists Act 1984, Section 2C is up to date with all changes known to be in force on or before 04 July 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)

- (7) The Privy Council shall, as soon as reasonably practicable after the end of each calendar year, lay before each House of Parliament and the Scottish Parliament a copy of—
- (a) the statement of accounts for that year as certified by the Comptroller and Auditor General;
 - (b) the auditor’s report for that year; and
 - (c) the report of the Comptroller and Auditor General for that year.]

Textual Amendments

- F1** Ss. 2A-2D inserted (coming into force in accordance with art. 1(4)-(7) of the amending S.I. (see the London Gazette, issue nos. 57734, 57975, 58050 and 58769, dated respectively 19.8.2005, 5.6.2006, 21.7.2006 and 18.7.2008)) by [The Dentists Act 1984 \(Amendment\) Order 2005 \(S.I. 2005/2011\)](#), [art. 5](#) (with [Sch. 7](#)) (with transitional provisions in [S.I. 2006/1671](#))
- F2** Words in s. 2C(3) substituted (6.4.2008) by [The Companies Act 2006 \(Consequential Amendments etc\) Order 2008 \(S.I. 2008/948\)](#), art. 2(2), [Sch. 1 para. 3\(a\)](#) (with arts. 6, 11, 12)
- F3** Words in s. 2C(4)(b) substituted (14.5.2009) by [The Health Care and Associated Professions \(Miscellaneous Amendments and Practitioner Psychologists\) Order 2009 \(S.I. 2009/1182\)](#), art. 1(2)(b), [Sch. 1 para. 5](#) (with arts. 9, 10)

Status:

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