



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)

Status: Point in time view as at 10/04/2006.

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 02 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)

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- F1** Words in s. 5 repealed (1.7.1999) by S.I. 1999/1820, arts. 1(2)(3), 4, **Sch. 2 Pt I para. 86(3)**.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F3 S. 5(3)-(6) repealed (1.4.2000) by 2000 asp 1, s. 26, **Sch. 4 para. 6(3)**; S.S.I. 2000/10, **art. 2(3)**

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