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## STATUTORY INSTRUMENTS

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### 2003 No. 1250

## The General and Specialist Medical Practice (Education, Training and Qualifications) Order 2003

### PART 7

#### MISCELLANEOUS

##### Accounts of the Board

29.—(1) The Board shall—

- (a) keep accounts in such form as the Secretary of State may determine; and
- (b) prepare annual accounts in respect of each financial year, in such form as the Secretary of State may determine.

(2) The annual accounts shall be audited by persons whom the Board appoints.

(3) No person may be appointed as an auditor under paragraph (2) unless he is eligible for appointment as a company auditor under section 25 of the Companies Act 1989 <sup>M1</sup> (eligibility for appointment) or Article 28 of the Companies (Northern Ireland) Order 1990 <sup>M2</sup> (eligibility for appointment).

(4) As soon as is reasonably practicable after the end of the financial year to which the annual accounts relate, the Board shall—

- (a) cause them to be published together with any report on them made by the auditors; and
- (b) send a copy of the annual accounts and of any such report to—
  - (i) the Secretary of State,
  - (ii) the Comptroller and Auditor General,
  - (iii) the Scottish Ministers,
  - (iv) the Department for Health, Social Services and Public Safety in Northern Ireland, and
  - (v) the National Assembly for Wales.

(5) The Comptroller and Auditor General shall examine, certify and report on the annual accounts.

(6) For the purposes of his examination, the Comptroller and Auditor General may inspect the accounts of the Board and any records relating to them.

(7) The Secretary of State shall lay before each House of Parliament a copy of the annual accounts certified by the Comptroller and Auditor General, any report of the auditors and the report of the Comptroller and Auditor General prepared under paragraph (5).

(8) A copy of the annual accounts (and the reports mentioned in paragraph (7)) shall be laid before—

- (a) the Scottish Parliament by the Scottish Ministers;

**Changes to legislation:** There are outstanding changes not yet made by the legislation.gov.uk editorial team to The General and Specialist Medical Practice (Education, Training and Qualifications) Order 2003. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

- (b) the Northern Ireland Assembly by the Department of Health, Social Services and Public Safety in Northern Ireland,  
and the National Assembly for Wales shall publish the accounts (and the aforementioned reports).
- (9) In this article, “financial year” means—
- (a) the period beginning with the date on which the Board is established and ending with the next 31st March following that date; and
  - (b) each successive period of 12 months ending with 31st March.

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**Marginal Citations**

**M1** 1989 c. 40.

**M2** S.I. 1990/593 (N.I. 5).

### **Changes to legislation:**

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### **Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:**

- Order revoked by [S.I. 2010/234 Sch. 3 Pt. 3](#)

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- Sch. 6A inserted by [S.I. 2004/1947 reg. 5\(7\)](#)
- Sch. 6A repealed by [S.I. 2007/3101 reg. 62](#)
- Sch. 7A inserted by [S.I. 2007/3101 reg. 64](#)
- Sch. 8 para. 22(c) substituted by [S.R. 2004/156 Sch. 1 para. 15\(4\)](#)
- Sch. 9 para. 3(b)-(e) omitted by [S.I. 2004/2261 Sch. para. 5\(a\)](#)
- Sch. 9 para. 2(a)(b) omitted by [S.I. 2004/865 Sch. 1 para. 37\(7\)\(a\)](#)
- Sch. 9 para. 6(a)(b)para. 6(a)(c)(i) omitted by [S.I. 2004/865 Sch. 1 para. 37\(7\)\(b\)](#)
- art. 10(2)(b)(ba) substituted for art. 10(2)(b) by [S.I. 2007/3101 reg. 41\(a\)\(i\)](#)
- art. 10(2)(d) and word inserted by [S.I. 2007/3101 reg. 41\(a\)\(ii\)](#)
- art. 10(3A) inserted by [S.I. 2007/3101 reg. 41\(c\)](#)
- art. 11(1)(aa) inserted by [S.I. 2004/1947 reg. 5\(3\)\(b\)](#)
- art. 11(3A) inserted by [S.I. 2007/3101 reg. 42\(c\)](#)
- art. 11A inserted by [S.I. 2007/3101 reg. 43](#)
- art. 13(2)(b)-(d) substituted for art. 13(2)(b) by [S.I. 2007/3101 reg. 45\(a\)\(ii\)](#)
- art. 13(3A) inserted by [S.I. 2007/3101 reg. 45\(c\)](#)
- art. 14(2A) inserted by [S.I. 2007/3101 reg. 46\(a\)](#)
- art. 14(3A) inserted by [S.I. 2008/3131 Sch. 2 para. 20](#)
- art. 14(5A) inserted by [S.I. 2007/3101 reg. 46\(d\)](#)
- art. 14A inserted by [S.I. 2007/3101 reg. 47](#)
- art. 15(1)(b)(ba) substituted for art. 15(1)(b) by [S.I. 2007/3101 reg. 48\(3\)](#)
- art. 15(1)(g) inserted by [S.I. 2004/1947 reg. 5\(4\)\(a\)](#)
- art. 15(1)(g) words substituted by [S.I. 2007/3101 reg. 48\(8\)\(c\)](#)
- art. 15(1)(g)(iii) words substituted by [S.I. 2007/3101 reg. 48\(8\)\(b\)](#)
- art. 15(1)(g)(ii) words substituted by [S.I. 2007/3101 reg. 48\(8\)\(a\)\(i\)](#)
- art. 15(1)(g)(ii) words substituted by [S.I. 2007/3101 reg. 48\(8\)\(a\)\(ii\)](#)
- art. 15(2)(ee) inserted by [S.I. 2004/1947 reg. 5\(4\)\(b\)](#)
- art. 15A inserted by [S.I. 2007/3101 reg. 49](#)
- art 15B inserted by [S.I. 2008/3131 Sch. 2 para. 21](#)
- art. 18(2A)(2B) inserted by [S.I. 2007/3101 reg. 51\(b\)](#)
- art. 21(2)(i)(j) omitted by [S.I. 2007/3101 reg. 54\(a\)\(v\)](#)
- art. 21(2)(fa)(fb) inserted by [S.I. 2007/3101 reg. 54\(a\)\(ii\)](#)
- art. 21(2)(ha)(hb) inserted by [S.I. 2007/3101 reg. 54\(a\)\(iv\)](#)
- art. 21(2A) inserted by [S.I. 2007/3101 reg. 54\(b\)](#)
- art. 21(3A) inserted by [S.I. 2007/3101 reg. 54\(d\)](#)
- art. 23(1A) inserted by [S.I. 2007/3101 reg. 55\(a\)](#)