

SCHEDULE 3  
THE SCOTTISH CHILDREN'S REPORTER ADMINISTRATION

*Accounts*

- 19 (1) SCRA must—
- (a) keep proper accounts and accounting records,
  - (b) prepare for each financial year a statement of accounts, and
  - (c) send a copy of each statement of accounts to the Scottish Ministers by such time as they may direct.
- (2) Each statement of accounts must comply with any directions given by the Scottish Ministers as to—
- (a) the information to be contained in it,
  - (b) the manner in which the information is to be presented,
  - (c) the methods and principles according to which the statement is to be prepared.
- (3) The Scottish Ministers must send a copy of each statement of accounts to the Auditor General for Scotland for auditing.
- (4) In this paragraph, “financial year” means each period of a year ending on 31 March.