



Charities Act 2011

2011 CHAPTER 25

PART 8

CHARITY ACCOUNTS, REPORTS AND RETURNS

CHAPTER 2

GROUP ACCOUNTS

140 Preservation of group accounts

- (1) The charity trustees of a charity must preserve any group accounts prepared by them under section 138(2) for at least 6 years from the end of the financial year to which the accounts relate.
- (2) Subsection (3) applies if a charity ceases to exist within the period of 6 years mentioned in subsection (1) as it applies to any group accounts.
- (3) The obligation to preserve the accounts in accordance with subsection (1) must continue to be discharged by the last charity trustees of the charity, unless the Commission consents in writing to the accounts being destroyed or otherwise disposed of.