

*These notes relate to the Adults with Incapacity (Scotland)  
Act 2000 (asp 4) which received Royal Assent on 9 May 2000*

# **ADULTS WITH INCAPACITY (SCOTLAND) ACT 2000**

---

## **EXPLANATORY NOTES**

### **THE ACT**

#### **Part 2: Continuing Powers of Attorney and Welfare Powers of Attorney**

##### ***Section 21: Records: attorneys***

91. This section requires continuing and welfare attorneys to keep a record of their actions. A continuing attorney is not required to keep formal accounts, merely a record of transactions that could be used to draw up accounts should a court require them. The code of practice for attorneys will contain general information about record-keeping for both continuing and welfare attorneys.