



Charities Act 2011

2011 CHAPTER 25

PART 8

CHARITY ACCOUNTS, REPORTS AND RETURNS

CHAPTER 1

INDIVIDUAL ACCOUNTS

136 Exempt charities

- (1) Nothing in sections 130 to 134 (preparation and preservation of individual accounts) applies to an exempt charity.
- (2) But the charity trustees of an exempt charity—
 - (a) must keep proper books of account with respect to the affairs of the charity, and
 - (b) if not required by or under the authority of any other Act to prepare periodical statements of account must prepare consecutive statements of account consisting on each occasion of—
 - (i) an income and expenditure account relating to a period of not more than 15 months, and
 - (ii) a balance sheet relating to the end of that period.
- (3) The books of accounts and statements of account relating to an exempt charity must be preserved for a period of at least 6 years unless—
 - (a) the charity ceases to exist, and
 - (b) the Commission consents in writing to their being destroyed or otherwise disposed of.

Changes to legislation:

Charities Act 2011, Section 136 is up to date with all changes known to be in force on or before 03 April 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.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

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

- s. 106(1)-(1B) substituted for s. 106(1) by [2022 c. 6 s. 16\(a\)](#)
- s. 322(2)(ea) inserted by [2022 c. 6 Sch. 2 para. 26](#)
- s. 331A331B and cross-heading inserted by [2022 c. 6 s. 15](#)