



# Law Reform (Miscellaneous Provisions) (Scotland) Act 1990

## 1990 CHAPTER 40

### PART I

#### CHARITIES

##### *Charities accounts*

#### **<sup>F14</sup> Duty to keep accounting records.**

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##### **Textual Amendments**

**F1** Ss. 2-8 repealed (1.4.2006) by [Charities and Trustee Investment \(Scotland\) Act 2005 \(asp 10\)](#), s. 107(2), [Sch. 4 para. 7\(b\)](#); S.S.I. 2006/189, art. 2(1), Sch. Pt. 1

#### **<sup>F15</sup> Annual accounts and report.**

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**Changes to legislation:**

Law Reform (Miscellaneous Provisions) (Scotland) Act 1990, Cross Heading: Charities accounts is up to date with all changes known to be in force on or before 01 August 2023. 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. 21A(1)(c) words substituted by [2007 asp 5 Sch. 5 para. 3\(7\)\(a\)\(iii\)](#)
- s. 33(6) inserted by [2007 asp 5 Sch. 5 para. 3\(11\)](#)