



# Charities Act 2011

## 2011 CHAPTER 25

### PART 8

#### CHARITY ACCOUNTS, REPORTS AND RETURNS

#### CHAPTER 4

##### ANNUAL REPORTS AND RETURNS AND PUBLIC ACCESS TO ACCOUNTS ETC.

##### *Annual reports etc.*

#### **165 Preservation of annual reports etc.**

- (1) Any copy of an annual report transmitted to the Commission under section 163, together with the documents attached to it, is to be kept by the Commission for such period as it thinks fit.
- (2) The charity trustees of a charity must preserve for at least 6 years from the end of the financial year to which it relates an annual report prepared by them under section 162(1) if they have not been required to transmit a copy of it to the Commission.
- (3) Subsection (4) applies if a charity ceases to exist within the period of 6 years mentioned in subsection (2) as it applies to any annual report.
- (4) The obligation to preserve the annual report in accordance with subsection (2) must continue to be discharged by the last charity trustees of the charity, unless the Commission consents in writing to the annual report being destroyed or otherwise disposed of.