



# Charities Act (Northern Ireland) 1964

## 1964 CHAPTER 33

### PART III

#### MISCELLANEOUS PROVISIONS AS TO CHARITY TRUSTEES

#### **27 Duty to keep accounts.**

- (1) The trustees of a charity shall keep proper books of account with respect to the affairs of the charity, and the trustees of any charity who are not required by or under any other enactment to prepare periodical statements of account shall prepare consecutive statements of account each consisting of—
  - (a) a receipts and payments or an income and expenditure account relating to a period of not more than fifteen months; and
  - (b) if the value of the property belonging to the charity exceeds five hundred pounds, and the Ministry so directs, a balance sheet relating to the end of that period.
- (2) The books of account and statements of account relating to any charity shall be preserved for a period of at least seven years, unless—
  - (a) the charity ceases to exist; and
  - (b) the Ministry permits the books and statements to be destroyed or otherwise disposed of.

**Status:**

Point in time view as at 01/01/2006.

**Changes to legislation:**

There are currently no known outstanding effects for the Charities Act (Northern Ireland) 1964, Section 27.