



Charities Act 1960 (repealed)

1960 CHAPTER 58 8 and 9 Eliz 2

^{F1}PART IV **E+W+N.I.**

MISCELLANEOUS PROVISIONS AS TO CHARITIES AND THEIR AFFAIRS

[^{F1}32 **General obligation to keep accounts.** **E+W+N.I.**

- (1) Charity trustees shall keep proper books of account with respect to the affairs of the charity, and charity trustees not required by or under the authority of any other Act to prepare periodical statements of account shall prepare consecutive statements of account consisting on each occasion of an income and expenditure account relating to a period of not more than fifteen months and 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 seven years at least, unless the charity ceases to exist and the Commissioners permit them to be destroyed or otherwise disposed of.
- (3) The statements of account relating to a parochial charity in a rural parish, other than an ecclesiastical charity, shall be sent annually to the parish council or, if there is no parish council, to the chairman of the parish meeting, and shall be presented by the council or chairman at the next parish meeting.

... ^{F2}]

Textual Amendments

F1 Act repealed (1.8.1993) except ss. 28(9), 35(6), 38(3)-(5), 39(2), 48, 49, Sch. 6 but s. 32 continued in force (temp) by 1993 c. 10, ss. 98(2), 99(1)(3), Sch.7, **Sch. 8 Pt. 1**

F2 Words repealed by Local Government Act 1972 (c. 70), **Sch. 30**

Modifications etc. (not altering text)

C1 S. 32(3) excluded by Charities Act 1985 (c. 20, SIF 19), **s. 1(2)**

Status: Point in time view as at 01/08/1993. This version of this provision has been superseded.

Changes to legislation: There are currently no known outstanding effects for the Charities Act 1960 (repealed), Section 32. (See end of Document for details)

Textual Amendments applied to the whole legislation

- F1** Act repealed (1.8.1993) except ss. 28(9), 35(6), 38(3)–(5), 39(2), 48, 49, Sch. 6 by 1993 c. 10, ss. 98(2), 99(1), **Sch.7** (with savings (temp) in s. 99(3), **Sch. 8 Pt. I**)

Status:

Point in time view as at 01/08/1993. This version of this provision has been superseded.

Changes to legislation:

There are currently no known outstanding effects for the Charities Act 1960 (repealed), Section 32.