
STATUTORY INSTRUMENTS

2017 No. 1232

The Charitable Incorporated Organisations
(Conversion) Regulations 2017

PART 4

ACCOUNTS ETC ON CONVERSION

Pre-conversion accounting records

13. Section 131 of the 2011 Act (preservation of accounting records) applies to the charity trustees of a conversion CIO as if the accounting records in respect of the company for the period up to the date of the conversion were made for the purposes of section 130 (accounting records) of that Act.