

SCHEDULES

SCHEDULE 6

GROUP ACCOUNTS

Preservation of group accounts

5.—(1) The charity trustees of a charity shall preserve any group accounts prepared by them under paragraph 3(2) for at least 6 years from the end of the financial year to which the accounts relate.

(2) Subsection (4) of section 63 shall apply in relation to the preservation of any such accounts as it applies in relation to the preservation of any accounting records (the references to subsection (3) of that section being construed as references to sub-paragraph (1) above).

(3) For the purposes of sub-paragraph (2), section 63 applies as if subsection (5) of that section were omitted.