



Charities Act 1993

1993 CHAPTER 10

PART VI

CHARITY ACCOUNTS, REPORTS AND RETURNS

- 46 Special provision as respects accounts and annual reports of exempt and other excepted charities**
- (1) Nothing in sections 41 to 45 above applies to any exempt charity; but the charity trustees of an exempt charity shall keep proper books of account with respect to the affairs of the charity, and if 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 accounts and statements of account relating to an exempt charity shall be preserved for a period of six years at least unless the charity ceases to exist and the Commissioners consent in writing to their being destroyed or otherwise disposed of.
 - (3) Nothing in sections 43 to 45 above applies to any charity which—
 - (a) falls within section 3(5)(c) above, and
 - (b) is not registered.
 - (4) Except in accordance with subsection (7) below, nothing in section 45 above applies to any charity (other than an exempt charity or a charity which falls within section 3(5)(c) above) which—
 - (a) is excepted by section 3(5) above, and
 - (b) is not registered.
 - (5) If requested to do so by the Commissioners, the charity trustees of any such charity as is mentioned in subsection (4) above shall prepare an annual report in respect of such financial year of the charity as is specified in the Commissioners' request.
 - (6) Any report prepared under subsection (5) above shall contain—

Status: This is the original version (as it was originally enacted).

- (a) such a report by the charity trustees on the activities of the charity during the year in question, and
 - (b) such other information relating to the charity or to its trustees or officers, as may be prescribed by regulations made under section 45(1) above in relation to annual reports prepared under that provision.
- (7) Subsections (3) to (6) of section 45 above shall apply to any report required to be prepared under subsection (5) above as if it were an annual report required to be prepared under subsection (1) of that section.
- (8) Any reference in this section to a charity which falls within section 3(5)(c) above includes a reference to a charity which falls within that provision but is also excepted from registration by section 3(5)(b) above.