



Charities and Trustee Investment (Scotland) Act 2005

2005 asp 10

^{F1}PART 1

CHARITIES

CHAPTER 6

CHARITY ACCOUNTS

Duty to keep accounts etc.

45 ^{F1}Failure to provide statement of account: preparation by appointed person]

^{F2}(1) This section applies where—

- (a) a charity has failed to send a copy of its statement of account to OSCR in pursuance of section 44(1)(d), and
 - (b) the time by which the statement was due to be sent to OSCR by virtue of provision made under section 44(4)(f) has passed.]
- (2) OSCR may, after notifying the charity of its intention to do so, appoint a suitably qualified person (an “appointed person”) to prepare such a statement of account.
- (3) An appointed person is entitled—
- (a) on giving reasonable notice, to enter premises occupied by the charity at all reasonable times,
 - (b) to have access to, and take possession of, any document appearing to the appointed person to relate to the financial affairs of the charity, and
 - (c) to require any charity trustee, or agent or employee, of the charity to give the person such assistance, information or explanation as the appointed person may reasonably require.
- (4) The charity trustees of the charity are personally liable jointly and severally for—

Status: Point in time view as at 01/04/2024.

Changes to legislation: Charities and Trustee Investment (Scotland) Act 2005, Section 45 is up to date with all changes known to be in force on or before 15 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

- (a) any costs incurred by OSCR in relation to the appointment of the appointed person, and
 - (b) the expenses of the appointed person in performing that person's functions under this section.
- (5) The appointed person must—
- (a) send to OSCR the statement of account prepared in pursuance of subsection (2),
 - (b) submit to OSCR a report on the affairs and accounting records of the charity, and
 - (c) send a copy of the statement of account and report to each person appearing to the appointed person to be a charity trustee of the charity.
- (6) A person who, without reasonable excuse, refuses or fails to comply with a requirement of an appointed person under subsection (3) is guilty of an offence and liable on summary conviction to a fine not exceeding level 3 on the standard scale.

Textual Amendments

- F1** S. 45 heading substituted (1.4.2024) by Charities (Regulation and Administration) (Scotland) Act 2023 (asp 5), **ss. 12(3)**, 21(2); S.S.I. 2024/63, reg. 2(1), sch. Pt. 1
- F2** S. 45(1) substituted (1.4.2024) by Charities (Regulation and Administration) (Scotland) Act 2023 (asp 5), s. 21(2), **sch. para. 13(2)**; S.S.I. 2024/63, reg. 2(1), sch. Pt. 1

Commencement Information

- I1** S. 45 in force at 1.4.2006 by S.S.I. 2006/189, art. 2(1), **Sch. Pt. 1**

Status:

Point in time view as at 01/04/2024.

Changes to legislation:

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