
STATUTORY INSTRUMENTS

2001 No. 824

The Court of Protection Rules 2001

PART XIII
ACCOUNTS

Passing of accounts

61.—(1) Every receiver shall—

- (a) annually;
- (b) on the death or recovery of the patient for whom he has been appointed receiver; and
- (c) at any other time that the court may direct

deliver his accounts to the court within such time and in such manner as the court shall direct.

(2) The receiver shall answer such requisitions on his accounts as the court shall raise and in such manner and in such time as the court shall direct.

(3) On the passing of any accounts the court shall make all proper allowances out of the patient's estate, including an allowance in respect of the reasonable and proper costs of the receiver in passing the accounts.

(4) The court may direct that a receiver need not account under this rule or may dispense with the passing of any accounts at any time at which they would otherwise require to be passed.

Application of balance due from receiver

62. The balance found due from a receiver on the passing of his accounts or so much of it as the court may direct, shall—

- (a) be paid by the receiver into court to the credit of the proceedings and invested in such manner as the court may direct, or
- (b) be invested or otherwise dealt with by the receiver in such manner as the court may direct.

Default by receiver

63. Where a receiver fails to comply with rule 61 or 62 or fails to pay into court or invest or otherwise deal with any money in accordance with any direction of the court, the court may disallow any remuneration which would otherwise be due to the receiver and, if he has made default in paying into court or investing or otherwise dealing with any money, may charge him with interest on it at such rate as the court may reasonably fix, for the period of his default.

Payment of maintenance and costs

64. Unless otherwise directed, any money ordered to be paid by a receiver for maintenance shall be paid out of income and any costs ordered to be paid by a receiver may, when agreed, assessed

by way of detailed assessment or fixed, be paid out of any moneys coming into his hands, after providing for any maintenance and fees payable under these Rules.

Final accounts

65.—(1) Every receiver shall, on the death or recovery of the patient for whom he has been appointed receiver, deliver his final account to the court within such time and in such manner as the court shall direct.

(2) On the discharge or death of a receiver, the receiver, or in the case of his death, his personal representatives, shall deliver a final account to the court within such time as the court shall direct.

(3) The court shall pass the final account of a receiver from the date of the receiver's last account or, if no account of his has previously been passed, from the date of his appointment, unless in the opinion of the court the passing of such accounts may properly be dispensed with.

(4) If a balance is found due from a receiver or his estate, he or his personal representatives (as the case may be) shall pay it into court or otherwise deal with as the court may direct.

(5) If a balance is found due to the receiver or his estate, it shall be paid to him or his personal representatives (as the case may be) by the patient or out of the patient's estate.

(6) On payment of any balance found due from a receiver, or if no balance is found due from him or the passing of his accounts has been dispensed with under paragraph (1), the security of the receiver shall be discharged.

Accounting by other persons

66. Rules 63 to 65 shall also apply, to the extent directed by the court, to any person who is—

- (a) directed to deal with the patient's property or affairs under rule 8;
- (b) directed or otherwise authorised to act under rule 42(1)(a); or
- (c) appointed an interim receiver under rule 42(1)(b),

as they apply to a receiver.