



2008 CHAPTER 12

PART 10

CHARITABLE COMPANIES

Criminal consequences of failure to make required disclosure

102.—(1) Where a company fails, without reasonable excuse, to comply with section 100, an offence is committed by—

- (a) the company, and
- (b) every officer of the company who is in default.

(2) For this purpose a shadow director of the company is treated as an officer of the company if the failure is to comply with section 100(1)(a) and that person would be treated as an officer of the company for the purposes of the corresponding requirement of regulations under section 82 of the Companies Act 2006 (c. 46).

(3) A person guilty of such an offence is liable on summary conviction to a fine not exceeding level 3 on the standard scale and, for continued contravention, a daily default fine not exceeding one-tenth of level 3 on the standard scale.

(4) Expressions used in this section have the same meaning as in section 84 of the Companies Act 2006 (criminal consequences of failure to disclose company's registered name).

Commencement Information

II S. 102 in operation at 24.6.2013 by S.R. 2013/145, art. 2, Sch.

Changes to legislation:

There are currently no known outstanding effects for the Charities Act (Northern Ireland) 2008, Section 102.