



# Companies Clauses Consolidation (Scotland) Act 1845

1845 CHAPTER 17 8 and 9 Vict

## *Accountability of officers*

And with respect to the accountability of the officers of the company, be it enacted as follows:

**112 Security to be taken from officers intrusted with money.**

Before any person intrusted with the custody or control of monies, whether treasurer, collector, or other officer of the company, shall enter upon his office, the directors shall take sufficient security from him for the faithful execution of his office.

**113 Officers to account on demand.**

Every officer employed by the company shall from time to time, when required by the directors, make out and deliver to them, or to any person appointed by them for that purpose, a true and perfect account, in writing under his hand, of all monies received by him on behalf of the company; and such account shall state how, and to whom, and for what purpose, such monies shall have been disposed of; and, together with such account, such officer shall deliver the vouchers and receipts for such payments; and every such officer shall pay to the directors, or to any person appointed by them to receive the same, all monies which shall appear to be owing by him upon the balance of such accounts.

**114 Summary remedy against parties failing to account.**

If any such officer fail to render such account, or to produce and deliver up all the vouchers and receipts relating to the same in his possession or power, or to pay the balance thereof when thereunto required, or if for three days after being thereunto required he fail to deliver up to the directors, or to any person appointed by them to receive the same, all papers and writings, property, effects, matters, and things, in his possession or power, relating to the execution of this or the special Act, or any Act

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**Changes to legislation:** There are currently no known outstanding effects for the Companies Clauses Consolidation (Scotland) Act 1845, Cross Heading: Accountability of officers. (See end of Document for details)

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incorporated therewith, or belonging to the company, then, on complaint thereof being made to the sheriff or a justice, such sheriff or justice shall summon or order such officer to appear before such sheriff, if the summons or order be issued by a sheriff, or before two or more justices, if the summons or order be issued by a justice, at a time and place to be set forth in such summons or order, to answer such charge; and upon the appearance of such officer, or in his absence, upon proof that such summons or order, was personally served upon him, or left at his last known place of abode, such sheriff or justices may hear and determine the matter in a summary way, and may adjust and declare the balance owing by such officer; and if it appear, either upon confession of such officer, or upon evidence, or upon inspection of the account, that any monies of the company are in the hands of such officer, or owing by him to the company, such sheriff or justices may order such officer to pay the same; and if he fail to pay the amount it shall be lawful for such sheriff or justices to grant a warrant to levy the same by [<sup>F1</sup>attachment]<sup>F2</sup>or money attachment]], or in default thereof to commit the offender to gaol, there to remain without bail for a period not exceeding three months.

#### Textual Amendments

- F1** Word in s. 114 substituted (S.) (31.12.2002) by [2002 asp 17, ss. 61, 64\(2\)](#), [Sch. 3 Pt. 1 para. 1](#) (with [s. 63](#))
- F2** Words in s. 114 inserted (S.) (23.11.2009) by [Bankruptcy and Diligence etc. \(Scotland\) Act 2007 \(asp 3\)](#), [s. 227\(3\)](#), [Sch. 5 para. 1](#) (with [s. 223](#)); [S.S.I. 2009/369](#), [art. 3\(2\)\(3\)](#), [Sch.](#) (with [art. 4](#)) (which transitional provisions in [art. 4](#) are revoked (31.1.2011) by [S.S.I. 2011/31](#), [art. 5\(c\)](#))

### 115 Officers refusing to deliver up documents, &c. to be imprisoned.

If any such officer refuse to produce and deliver to the said sheriff or justices the several vouchers and receipts relating to his accounts, or to deliver up any books, papers, or writings, property, effects, matters, or things, in his possession or power, belonging to the company, such sheriff or justices may lawfully commit such offender to gaol, there to remain until he shall have delivered up all the vouchers and receipts, if any, in his possession or power, relating to such accounts, and have delivered up all books, papers, writings, property, effects, matters, and things, if any, in his possession or power, belonging to the company.

### 116 Where officer about to abscond, a warrant may be issued in the first instance.

Provided always, that if any director or other person acting on behalf of the company shall make oath that he has good reason to believe, upon grounds to be stated in his deposition, and does believe, that it is the intention of any such officer as aforesaid to abscond, it shall be lawful for the sheriff or justice before whom the complaint is made, instead of issuing his summons or order, to issue his warrant for the bringing such officer before the sheriff, to answer to the charge, as herein-before directed, if the warrant has been issued by the sheriff, or before any justice if the warrant shall have been issued by a justice; and it shall be lawful for the justice before whom such officer may be brought either to discharge such officer, if he thinks there is no sufficient ground for his detention, or to order such officer to be detained in custody, so as to be brought before two justices, at a time and place to be named in such order, unless such officer give surety, to the satisfaction of such justice, for his appearance before such justices to answer the complaint of the company.

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**117 Sureties not to be discharged.**

No such proceeding against or dealing with any such officer as aforesaid shall deprive the company of any remedy which they might otherwise have against such officer, or any surety of such officer.

**Changes to legislation:**

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