



2008 CHAPTER 12

PART 8

CHARITY ACCOUNTS, REPORTS AND RETURNS

Offences

71.—(1) If any requirement imposed—

- (a) by section 68(3) (taken with section 68(4) and (5), as applicable), or
- (b) by section 69(3) or 70(2),

is not complied with, each person who immediately before the date for compliance specified in the section in question was a charity trustee of the charity is guilty of an offence and liable on summary conviction to the penalty mentioned in subsection (2).

(2) The penalty is—

- (a) a fine not exceeding level 4 on the standard scale, and
- (b) for continued contravention, a daily default fine not exceeding one-tenth of level 4 on the standard scale for so long as the person in question remains a charity trustee of the charity.

(3) It is a defence for a person charged with an offence under subsection (1) to prove that that person took all reasonable steps for securing that the requirement in question would be complied with in time.