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**Changes to legislation:** Charities Act 2011, SCHEDULE 2 is up to date with all changes known to be in force on or before 29 January 2021. 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) View outstanding changes

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## SCHEDULES

### SCHEDULE 2

Section 21

#### THE OFFICIAL CUSTODIAN

##### *Status and official seal*

- 1 The official custodian is a corporation sole whose official seal is to be officially and judicially noticed.

##### *Expenses*

- 2 The expenses of the official custodian (except those reimbursed to, or recovered by, the official custodian as trustee for any charity) are to be defrayed by the Commission.

##### *Performance of functions and liability for loss or misapplication of property*

- 3 Anything which is required to or may be done by, to or before the official custodian may be done by, to or before any member of the staff of the Commission generally or specially authorised by it to act for the official custodian during a vacancy in the official custodian's office or otherwise.
- 4 (1) The official custodian is not liable as trustee for any charity in respect of any loss or of the misapplication of any property unless it is occasioned by or through the wilful neglect or default of—
- (a) the official custodian, or
  - (b) any person acting for the official custodian.
- (2) But the Consolidated Fund is liable to make good to a charity any sums for which the official custodian may be liable because of any such neglect or default.

##### *Accounts*

- 5 The official custodian must—
- (a) keep such books of account and such records in relation to them as may be directed by the Treasury, and
  - (b) prepare accounts, in such form, in such manner and at such times as may be directed by the Treasury.
- 6 The Comptroller and Auditor General must—
- (a) examine, certify and report on the accounts so prepared, and
  - (b) send a copy of the certified accounts and the report to the Commission.
- 7 The Commission must publish and lay before Parliament a copy of the documents sent to it under paragraph 6(b).

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

- Act applied by [2018 c. 5 s. 48\(1\)\(a\)](#)