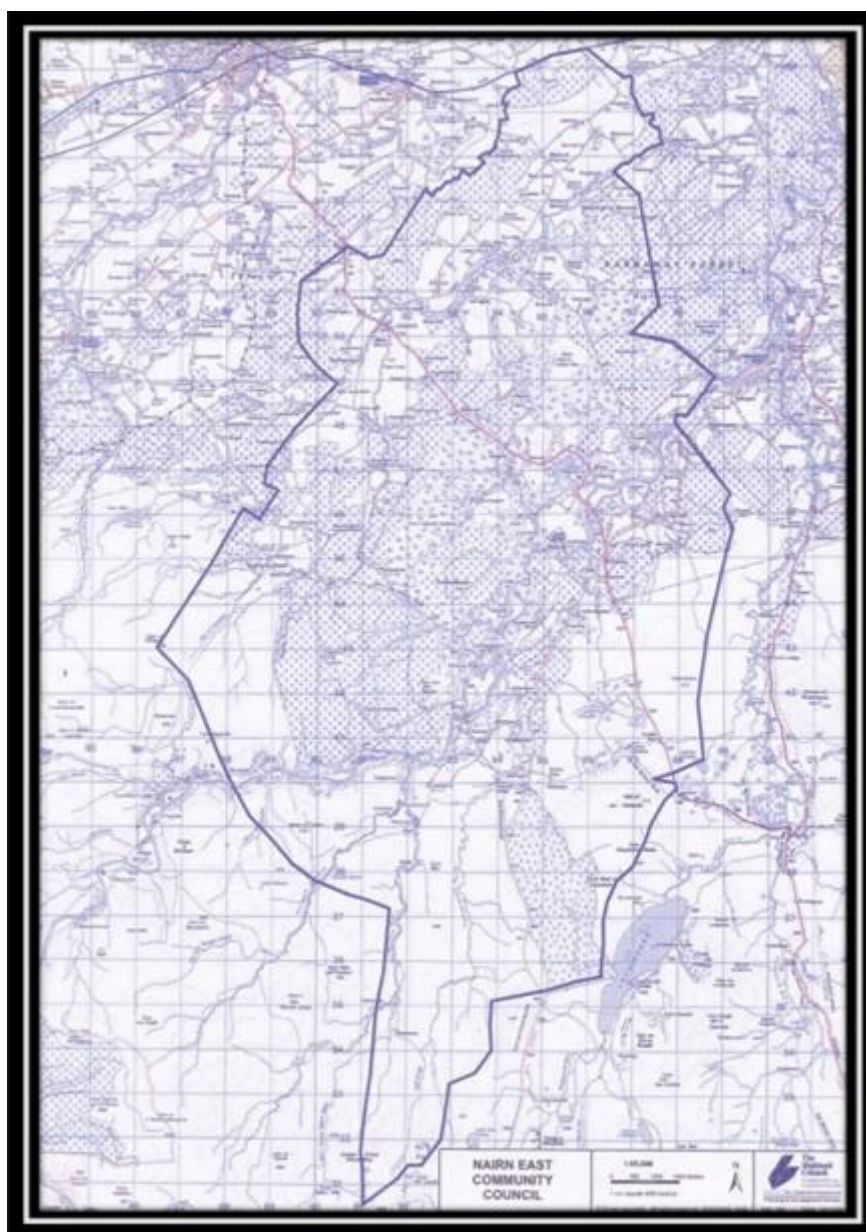


**CONSTITUTION OF
EAST NAIRNSHIRE COMMUNITY ORGANISATION (SCIO):
TO BE KNOWN AS 'ENCOMM'**



REGISTERED ADDRESS: Braeside Farm, Nairn, IV12 5QJ

REGISTERED CHARITY NUMBER: SC049756

REGISTERED IN SCOTLAND

CONSTITUTION
of
EAST NAIRNSHIRE COMMUNITY ORGANISATION (SCIO)

CONTENTS		
GENERAL	type of organisation, Scottish principal office, name, purposes, powers, liability, general structure	clauses 1 - 10
MEMBERS	qualifications for membership, application, subscription, register of members, withdrawal, transfer, re-registration, expulsion	clauses 11 - 28
DECISION-MAKING BY THE MEMBERS	members' meetings, power to request members' meeting, notice, procedure at members' meetings, voting at members' meetings, written resolutions, minutes	clauses 29 - 55
BOARD (CHARITY TRUSTEES)	number, eligibility, election/retiral/re-election, termination of office, register of charity trustees, office bearers, powers, general duties, code of conduct	clauses 56 - 83
DECISION-MAKING BY THE CHARITY TRUSTEES	notice, procedure at board meetings, minutes	clauses 84 - 99
ADMINISTRATION	sub-committees, operation of accounts, accounting records and annual accounts	clauses 100 - 108
MISCELLANEOUS	winding up, alterations to the constitution, interpretation	clauses 109 - 114

Constitution of East Nairnshire Community Organisation (SCIO)

GENERAL

Type of organisation

- 1 The organisation will, upon registration, be a Scottish Charitable Incorporated Organisation (SCIO).

Scottish principal office

- 2 The principal office of the organisation will be in Scotland (and must remain in Scotland).

Name

- 3 The name of the organisation is East Nairnshire Community Organisation (SCIO) to be known as ENCOMM.

Purposes

- 4 The organisation has been formed to benefit the community of East Nairnshire Community Council area as delineated in the map attached (the “Community”) with the following purposes:
 - To advance citizenship or community development, including rural regeneration.
 - To improve the quality of life, health, well-being and independence and to reduce social isolation of residents by reason of age, ill-health, disability or social circumstances.
 - To advance environmental protection or improvement, including maintenance, improvement or provision of environmental amenities, for the Community and the public.

Powers

- 5 The organisation has power to do anything which is calculated to further its purposes or is conducive or incidental to doing so.
- 6 No part of the income or property of the organisation may be paid or transferred (directly or indirectly) to the members - either during the organisation’s existence or on dissolution - except where this is done in direct furtherance of the organisation’s charitable purposes.

Liability of members

- 7 The members of the organisation have no liability to pay any sums to help to meet the debts (or other liabilities) of the organisation if it is wound up; accordingly, if the organisation is unable to meet its debts, the members will not be held responsible.
- 8 The members and charity trustees have certain legal duties under the Charities and Trustee Investment (Scotland) Act 2005; and clause 7 does not exclude (or limit) any personal liabilities they might incur if they are in breach of those duties or in breach of other legal obligations or duties that apply to them personally.

General structure

9 The structure of the organisation consists of: -

9.1 the MEMBERS - who have the right to attend members' meetings (including any annual general meeting) and have important powers under the constitution; in particular, the members appoint people to serve on the Board and take decisions on changes to the constitution itself.

9.2 the BOARD - who hold regular meetings and generally control the activities of the organisation; for example, the Board is responsible for monitoring and controlling the financial position of the organisation.

9.3 For the purposes of both paragraphs 9.1 and 9.2 above and for any other competent business of the Charity the word 'meeting(s)' shall include communication using an electronic platform¹.

10 The people serving on the Board are referred to in this constitution as CHARITY TRUSTEES.

MEMBERS

Qualifications for membership

11 ORDINARY MEMBERSHIP is open to any individual aged 16 or over who resides within the boundaries of the East Nairnshire Community Council Area – “the Community area” (map on front page) and who wishes to support the aims and activities of the organisation. Membership is open to all who fulfil this criterion and no application for membership will be refused on other than reasonable grounds. There will be no discrimination on grounds of age, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, race, religion or belief, gender, sexual orientation, political or other opinion.

12 ASSOCIATE MEMBERSHIP shall be open to individuals who are not ordinarily resident in the Community area as defined and those organisations, wherever located, who wish to support the aims and activities of the organisation. There will be no discrimination on grounds of age, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, race, religion or belief, gender, sexual orientation, political or other opinion. Associate Members are neither eligible to stand for election to the Board nor to vote at any general meeting.

13 Employees of the organisation are not eligible for membership. A person admitted to membership shall automatically cease to be a member if he/she becomes an employee of the organisation.

Application for membership

14 No individual or organisation may become a Member unless that individual or organisation has submitted a written application for membership in the form prescribed by the Trustees and the Trustees have approved the application. An application submitted by an organisation must be signed on behalf of that organisation.

15 All applications will be considered by the Trustees at the next Board meeting following submission of the application, to determine whether the applicant meets the criteria for

¹ As amended at the 2022 AGM

becoming an Ordinary Member or Associate Member. The applicant will then be notified promptly (in writing or by e-mail) of their admission to membership of the organisation.

- 16 The Board may, at their discretion, refuse to admit any person or organisation to membership.
- 17 The Board must notify each applicant promptly (in writing or by e-mail) of its decision on whether to admit him/her to membership.
- 18 Any person who has had their membership application refused by the Board shall have a right of appeal to be heard by the members at an annual general meeting held in accordance with clause 28.
- 19 If an application for membership has been rejected by the Board under clause 16 and such rejection has been overturned by the members at an annual general meeting approving the application, the applicant will become a member from the date that the resolution to approve the application was passed.

Minimum number of members

- 20 The minimum number of members is 15 (fifteen); if the number of members falls below 15, the Trustees may not conduct any business other than to ensure the admission of sufficient members to achieve the minimum number.
- 21 For the avoidance of doubt, at least 75% of the members of the organisation will, always, be those persons ordinarily resident in the Community area who are eligible for Ordinary Membership under clause 11.

Membership subscription

- 22 No membership subscription will be payable.

Register of members

- 23 The Board must keep a register of members, setting out

23.1 for each current member:

23.1.1 his/her full name and address; and

23.1.2 the date on which he/she was registered as a member of the organisation.

23.2 for each former member, the record to be retained for six years after the date at 23.2.2 below:

23.2.1 his/her name; and

23.2.2 the date on which he/she ceased to be a member.

- 24 The Board must ensure that the register of members is updated within 28 days of any change:
- 24.1 which arises from a resolution of the Board or a resolution passed by the members of the organisation; or
- 24.2 which is notified to the organisation.

- 25 If a member or charity trustee of the organisation requests a copy of the register of members, the Board must ensure that a copy is supplied to him/her within 28 days, providing the request

is reasonable; if the request is made by a member (rather than a charity trustee), the Board may provide a copy which has the addresses blanked out - if the SCIO is satisfied that including that information is likely to jeopardise the safety or security of any person or premises.

Withdrawal from membership

26 Any person who wants to withdraw from membership must give a written notice of withdrawal to the organisation, signed by him/her; he/she will cease to be a member as from the time when the notice is received by the Board.

Transfer of membership

27 Membership of the organisation may not be transferred by a member.

Expulsion from membership

28 Any person may be expelled from membership by way of a resolution passed by not less than two thirds of those present and voting at a members' meeting, providing the following procedures have been observed: -

28.1 at least 21 (twenty-one) days' notice of the intention to propose the resolution must be given to the member concerned, specifying the grounds for the proposed expulsion.

28.2 the member concerned will be entitled to be heard on the resolution at the members' meeting at which the resolution is proposed.

DECISION-MAKING BY THE MEMBERS

Members' meetings

29 The Board must arrange a meeting of members (an annual general meeting or "AGM") in each calendar year.

30 The gap between one AGM and the next must not be longer than 15 months.

31 Notwithstanding clause 29, an AGM does not need to be held during the calendar year in which the organisation is formed; but the first AGM must still be held within 15 months of the date on which the organisation is formed.

32 The business of each AGM must include: -

32.1 a report by the chair on the activities of the organisation.

32.2 consideration of the annual accounts of the organisation.

32.3 the hearing of any appeal by a person under clause 18; and

32.3 the election/re-election of charity trustees, as referred to in clauses 61 to 64

33 The Board may arrange a special members' meeting at any time.

Power to request the Board to arrange a special members' meeting

34 The Board must arrange a special members' meeting if they are requested to do so by a notice from at least 6 (six) Ordinary Members, providing:

34.1 the notice states the purposes for which the meeting is to be held; and

34.2 those purposes are not inconsistent with the terms of this constitution, the Charities and Trustee (Investment) Scotland Act 2005 or any other statutory provision.

- 35 If the Board receive a notice under clause 34, the date for the meeting which they arrange in accordance with the notice must not be later than 28 days from the date on which they received the notice.

Notice of members' meetings

- 36 At least 14 (fourteen) clear days' notice must be given of any AGM or any special members' meeting.

- 37 The notice calling a members' meeting must specify in general terms what business is to be dealt with at the meeting; and

37.1 in the case of a resolution to alter the constitution, must set out the exact terms of the proposed alteration(s); or

37.2 in the case of any other resolution falling within clause 48 (requirement for two-thirds majority) must set out the exact terms of the resolution.

- 38 The reference to "clear days" in clause 36 shall be taken to mean that, in calculating the period of notice,

38.1 the day after the notices are posted (or sent by e-mail) should be excluded; and

38.2 the day of the meeting itself should also be excluded.

- 39 Notice of every members' meeting must be given to all the members of the organisation, and to all the charity trustees; but the accidental omission to give notice to one or more members will not invalidate the proceedings at the meeting.

- 40 Any notice which requires to be given to a member under this constitution must be: -

40.1 sent by post to the member, at the address last notified by him/her to the organisation; or

40.2 sent by e-mail to the member, at the e-mail address last notified by him/her to the organisation.

Procedure at members' meetings

- 41 No valid decisions can be taken at any members' meeting unless a quorum is present.
- 42 The quorum for a members' meeting is 5 members².
- 43 If a quorum is not present within 15 minutes after the time at which a members' meeting was due to start - or if a quorum ceases to be present during a members' meeting - the meeting cannot proceed; and fresh notices of meeting will require to be sent out, to deal with the business (or remaining business) which was intended to be conducted.
- 44 The chair of the Board should act as chairperson of each members' meeting.
- 45 If the chair of the Board is not present within 15 minutes after the time at which the meeting was due to start (or is not willing to act as chairperson), the charity trustees present at the meeting must elect (from among themselves) the person who will act as chairperson of that meeting.

Voting at members' meetings

- 46 Every member has one vote, which (whether on a show of hands or on a secret ballot) must be given personally.
- 47 All decisions at members' meetings will be made by majority vote - except for the types of resolution listed in clause 48.
- 48 The following resolutions will be valid only if passed by not less than two thirds of those voting on the resolution at a members' meeting (or if passed by way of a written resolution under clause 52):
- 48.1 a resolution amending the constitution.
- 48.2 a resolution expelling a person from membership under article 28.
- 48.3 a resolution directing the Board to take any step (or directing the Board not to take any particular step);
- 48.4 a resolution approving the amalgamation of the organisation with another SCIO (or approving the constitution of the new SCIO to be constituted as the successor pursuant to that amalgamation);
- 48.5 a resolution to the effect that all the organisation's property, rights and liabilities should be transferred to another SCIO (or agreeing to the transfer from another SCIO of all of its property, rights and liabilities);
- 48.6 a resolution for the winding up or dissolution of the organisation.
- 49 If there is an equal number of votes for and against any resolution under clause 46, the chairperson of the meeting will be entitled to a second (casting) vote.
- 50 A resolution put to the vote at a members' meeting will be decided on a show of hands – unless the chairperson (or at least two other persons present at the meeting) ask for a secret ballot.

² As amended at the 2022 AGM.

- 51 The chairperson will decide how any secret ballot is to be conducted, and he/she will declare the result of the ballot at the meeting.

Written resolutions by members

- 52 A resolution agreed to in writing (or by e-mail) by all the members will be as valid as if it had been passed at a members' meeting; the date of the resolution will be taken to be the date on which the last member agreed to it.

Minutes

- 53 The Board must ensure that proper minutes are kept in relation to all members' meetings.
- 54 Minutes of members' meetings must include the names of those present; and (so far as possible) should be signed by the chairperson of the meeting.
- 55 The Board shall make available copies of the minutes referred to in clause 53 to any member of the public requesting them; but on the basis that the Board may exclude confidential material to the extent permitted under clause 99.

BOARD

Number of charity trustees

- 56 The maximum number of charity trustees is 7 (seven); out of that, no more than 2 (two) shall be charity trustees who were co-opted under the provision of clauses 62.
- 57 The minimum number of charity trustees is 3 (three).

Eligibility

- 58 A person will not be eligible for election or appointment to the Board unless he/she is a member of the organisation.
- 59 A person will not be eligible for election or appointment to the Board if he/she is: -
- 59.1 disqualified from being a charity trustee under the Charities and Trustee Investment (Scotland) Act 2005; or
- 59.2 an employee of the organisation.

Initial charity trustees

- 60 The individuals who signed the charity trustee declaration forms which accompanied the application for incorporation of the organisation shall be deemed to have been appointed by the members as charity trustees with effect from the date of incorporation of the organisation.

Election, retiral, re-election

- 61 At each AGM, the members may elect any member (unless he/she is debarred from membership under clause 59) to be a charity trustee.
- 62 The Board may at any time appoint any member (unless he/she is debarred from membership under clause 59) to be a charity trustee.
- 63 At each AGM, all the charity trustees must retire from office - but shall then (subject to clause 63.1 and 63.2) be eligible for re-election.

63.1 A person who has served on the Board for a period of five years shall automatically vacate office on expiry of that five-year period and shall then, subject to clause 63.2, not be eligible for re-election until a further year has elapsed.

63.2 In the case of there being no suitable members coming forward as replacement for any trustees retiring in accordance with clause 63.1, these trustees shall be eligible for re-election another year. This procedure shall not be repeated more than three times.

63.3 For the purposes of clause 63.1,

63.3.1 the period from the date of formation of the organisation to the first annual general meeting shall be deemed to be a period of one year unless it is of less than six months duration (in which case it will be disregarded).

63.3.2 the period between the date of appointment of a charity trustee and the annual general meeting which next follows shall be deemed to be a period of one year, unless it is of less than six months duration in which case it shall be disregarded.

63.3.3 the period between one annual general meeting and the next shall be deemed to be a period of one year.

63.4 if a charity trustee ceases to hold office but is re-appointed to that office within a period of six months, he/she shall be deemed to have held office as a charity trustee continuously.

63.5 The only exception to clauses 63.1 through to 63.4 is where the board agree that for the purposes of continuity and where it is deemed to be in the interest of the organisation, to retain trustees who would otherwise be eligible for retirement from the board².

²As amended at the 2025 AGM

64 A charity trustee retiring at an AGM will be deemed to have been re-elected unless: -

64.1 he/she advises the Board prior to the conclusion of the AGM that he/she does not wish to be re-appointed as a charity trustee; or

64.2 an election process was held at the AGM and he/she was not among those elected/re-elected through that process; or

64.3 a resolution for the re-election of that charity trustee was put to the AGM and was not carried.

Termination of office

65 A charity trustee will automatically cease to hold office if: -

65.1 he/she becomes disqualified from being a charity trustee under the Charities and Trustee Investment (Scotland) Act 2005.

65.2 he/she becomes incapable for medical reasons of carrying out his/her duties as a charity trustee - but only if that has continued (or is expected to continue) for a period of more than six months.

65.3 he/she ceases to be a member of the organisation.

65.4 he/she becomes an employee of the organisation.

65.5 he/she gives the organisation a notice of resignation, signed by him/her.

65.6 he/she is absent (without good reason, in the opinion of the Board) from more than three consecutive meetings of the Board - but only if the Board resolves to remove him/her from office.

65.7 he/she is removed from office by resolution of the Board on the grounds that he/she is considered to have committed a material breach of the code of conduct for charity trustees (as referred to in clause 82).

65.8 he/she is removed from office by resolution of the Board on the grounds that he/she is considered to have been in serious or persistent breach of his/her duties under section 66(1) or (2) of the Charities and Trustee Investment (Scotland) Act 2005.

or

65.9 he/she is removed from office by a resolution of the members passed at a members' meeting.

66 A resolution under paragraph 65.7, 65.8 or 65.9 shall be valid only if: -

66.1 the charity trustee who is the subject of the resolution is given reasonable prior written notice of the grounds upon which the resolution for his/her removal is to be proposed.

66.2 the charity trustee concerned is given the opportunity to address the meeting at which the resolution is proposed, prior to the resolution being put to the vote; and

66.3 (in the case of a resolution under paragraph 64.7 or 64.8) at least two thirds (to the nearest round number) of the charity trustees then in office vote in favour of the resolution.

Register of charity trustees

67 The Board must keep a register of charity trustees, setting out

67.1 for each current charity trustee:

67.1.1 his/her full name and address.

67.1.2 the date on which he/she was appointed as a charity trustee; and

67.1.3 any office held by him/her in the organisation.

67.2 for each former charity trustee - for at least 6 (six) years from the date on which he/she ceased to be a charity trustee:

67.2.1 the name of the charity trustee.

67.2.2 any office held by him/her in the organisation; and

67.2.3 the date on which he/she ceased to be a charity trustee.

68 The Board must ensure that the register of charity trustees is updated within 28 days of any change:

68.1 which arises from a resolution of the Board or a resolution passed by the members of the organisation; or

68.2 which is notified to the organisation.

- 69 If any person requests a copy of the register of charity trustees, the Board must ensure that a copy is supplied to him/her within 28 days, providing the request is reasonable; if the request is made by a person who is not a charity trustee of the organisation, the Board may provide a copy which has the addresses blanked out - if the SCIO is satisfied that including that information is likely to jeopardise the safety or security of any person or premises.

Office-bearers

- 70 The charity trustees must elect (from among themselves) a chair and a treasurer.
- 71 In addition to the office-bearers required under clause 70, the charity trustees may elect (from among themselves) further office-bearers if they consider that appropriate.
- 72 All of the office-bearers will cease to hold office at the conclusion of each AGM but may then be re-elected under clause 70 or 71.
- 73 A person elected to any office will automatically cease to hold that office: -
- 73.1 if he/she ceases to be a charity trustee; or
- 73.2 if he/she gives to the organisation a notice of resignation from that office, signed by him/her.

Powers of Board

- 74 Except where this constitution states otherwise, the organisation (and its assets and operations) will be managed by the Board; and the Board may exercise all the powers of the organisation.
- 75 A meeting of the Board at which a quorum is present may exercise all powers exercisable by the Board.
- 76 The members may, by way of a resolution passed in compliance with clause 48 (requirement for two-thirds majority), direct the Board to take any step or direct the Board not to take any step; and the Board shall give effect to any such direction accordingly.

Charity trustees - general duties

- 77 Each of the charity trustees has a duty, in exercising functions as a charity trustee, to act in the interests of the organisation; and must: -
- 77.1 seek, in good faith, to ensure that the organisation acts in a manner which is in accordance with its purposes.
- 77.2 act with the care and diligence which it is reasonable to expect of a person who is managing the affairs of another person.
- 77.3 in circumstances giving rise to the possibility of a conflict of interest between the organisation and any other party:
- 77.3.1 put the interests of the organisation before that of the other party.
- 77.3.2 where any other duty prevents him/her from doing so, disclose the conflicting interest to the organisation and refrain from participating in any deliberation or decision of the other charity trustees regarding the matter in question;

77.4 ensure that the organisation complies with any direction, requirement, notice or duty imposed under or by virtue of the Charities and Trustee Investment (Scotland) Act 2005.

78 In addition to the duties outlined in clause 77, all the charity trustees must take such steps as are reasonably practicable for the purpose of ensuring: -

78.1 that any breach of any of those duties by a charity trustee is corrected by the charity trustee concerned and not repeated; and

78.2 that any trustee who has been in serious and persistent breach of those duties is removed as a trustee.

79 Provided that the charity trustee has declared his/her interest and has not voted on the question of whether or not the SCIO should enter into the arrangement, a charity trustee will not be debarred from entering into an arrangement with the organisation in which he/she has a personal interest; and (subject to clause 80 and to the provisions relating to remuneration for services contained in the Charities and Trustee Investment (Scotland) Act 2005), he/she may retain any personal benefit which arises from that arrangement.

80 No charity trustee may serve as an employee (full time or part time) of the organisation; and no charity trustee may be given any remuneration by the organisation for carrying out his/her duties as a charity trustee.

81 The charity trustees may be paid all travelling and other expenses reasonably incurred by them in connection with carrying out their duties; this may include expenses relating to their attendance at meetings.

Code of conduct for charity trustees

82 Each of the charity trustees shall comply with the code of conduct (incorporating detailed rules on conflict of interest) prescribed by the Board from time to time.

83 The code of conduct referred to in clause 81 shall be supplemental to the provisions relating to the conduct of charity trustees contained in this constitution and the duties imposed on charity trustees under the Charities and Trustee Investment (Scotland) Act 2005; and all relevant provisions of this constitution shall be interpreted and applied in accordance with the provisions of the code of conduct in force from time to time

DECISION-MAKING BY THE CHARITY TRUSTEES

Notice of Board meetings

84 Any charity trustee may call a meeting of the Board or ask the secretary to call a meeting of the Board.

85 At least 7 (seven) days' notice must be given of each Board meeting, unless (in the opinion of the person calling the meeting) there is a degree of urgency which makes that inappropriate.

Procedure at Board meetings

86 No valid decisions can be taken at a Board meeting unless a quorum is present; the quorum for Board meetings is 3 (three) charity trustees, present in person.

87 If at any time the number of charity trustees in office falls below the number stated as the quorum in clause 86, the remaining charity trustee(s) will have power to fill the vacancies or call a members' meeting - but will not be able to take any other valid decisions, meantime.

- 88 The chair of the organisation should act as chairperson of each Board meeting.
- 89 If the chair is not present within 15 minutes after the time at which the meeting was due to start (or is not willing to act as chairperson), the charity trustees present at the meeting must elect (from among themselves) the person who will act as chairperson of that meeting.
- 90 Every charity trustee has one vote, which must be given personally.
- 91 All decisions at Board meetings will be made by majority vote.
- 92 If there is an equal number of votes for and against any resolution, the chairperson of the meeting will be entitled to a second (casting) vote.
- 93 The Board may, at its discretion, allow any person to attend and speak at a Board meeting notwithstanding that he/she is not a charity trustee - but on the basis that he/she must not participate in decision-making.
- 94 A charity trustee must not vote at a Board meeting (or at a meeting of a sub-committee) on any resolution which relates to a matter in which he/she has a personal interest which conflicts (or may conflict) with the interests of the SCIO. In such event, they must withdraw from the meeting for as long as the conflicted matter is dealt with by the other charity trustees.
- 95 For the purposes of clause 94, a person is taken to have a personal interest if a member of that person's close family, or an organisation with which that person (or a member of that person's close family) is affiliated would stand to benefit from, or otherwise have an interest in, the arrangement.

Minutes

- 96 The Board must ensure that proper minutes are kept in relation to all Board meetings and meetings of sub-committees.
- 97 The minutes to be kept under clause 96 must include the names of those present; and (so far as possible) should be signed by the chairperson of the meeting.
- 98 The Board shall (subject to clause 99) make available copies of the minutes referred to in clause 96 to any member of the public requesting them.
- 99 The Board may exclude from any copy minutes made available to a member of the public under clause 98 any material which the Board considers ought properly to be kept confidential - on the grounds that allowing access to such material could cause significant prejudice to the interests of the organisation or on the basis that the material contains reference to employee or other matters which it would be inappropriate to divulge.

ADMINISTRATION

Delegation to sub-committees

- 100 The Board may delegate any of their powers to sub-committees; a sub-committee must include at least one charity trustee, but other members of a sub-committee need not be charity trustees.
- 101 The Board may also delegate to the chair of the organisation (or the holder of any other post) such of their powers as they may consider appropriate.

- 102 When delegating powers under clause 100 or 101, the Board must set out appropriate conditions (which must include an obligation to report regularly to the Board).
- 103 Any delegation of powers under clause 100 or 101 may be revoked or altered by the Board at any time.
- 104 The rules of procedure for each sub-committee, and the provisions relating to membership of each sub-committee, shall be set by the Board.

Operation of accounts

- 105 Subject to clause 106, the signatures of two out of three signatories appointed by the Board will be required in relation to all operations (other than the lodging of funds) on the bank and building society accounts held by the organisation; at least one out of the two signatures must be the signature of a charity trustee.
- 106 Where the organisation uses electronic facilities for the operation of any bank or building society account, the authorisations required for operations on that account must be consistent with the approach reflected in clause 105.

Accounting records and annual accounts

- 107 The Board must ensure that proper accounting records are kept, in accordance with all applicable statutory requirements.
- 108 The Board must prepare annual accounts, complying with all relevant statutory requirements; if an audit is required under any statutory provisions (or if the Board consider that an audit would be appropriate for some other reason), the Board should ensure that an audit of the accounts is carried out by a qualified auditor.

MISCELLANEOUS

Winding-up

- 109 If the organisation is to be wound up or dissolved, the winding-up or dissolution process will be carried out in accordance with the procedures set out under the Charities and Trustee Investment (Scotland) Act 2005.
- 110 Any surplus assets available to the organisation immediately preceding its winding up or dissolution must be used for purposes which are the same as - or which closely resemble - the purposes of the organisation as set out in this constitution.

Alterations to the constitution

- 111 This constitution may (subject to clause 112) be altered by resolution of the members passed at a members' meeting (subject to achieving the two thirds majority referred to in clause 48) or by way of a written resolution of the members.
- 112 The Charities and Trustee Investment (Scotland) Act 2005 prohibits taking certain steps (eg change of name, an alteration to the purposes, amalgamation, winding-up) without the consent of the Office of the Scottish Charity Regulator (OSCR).

Interpretation

113 References in this constitution to the Charities and Trustee Investment (Scotland) Act 2005 should be taken to include: -

113.1 any statutory provision which adds to, modifies or replaces that Act; and

113.2 any statutory instrument issued in pursuance of that Act or in pursuance of any statutory provision falling under paragraph 113.1 above.

114 In this constitution: -

114.1 “charity” means a body which is either a “Scottish charity” within the meaning of section 13 of the Charities and Trustee Investment (Scotland) Act 2005 or a “charity” within the meaning of section 1 of the Charities Act 2006, providing (in either case) that its objects are limited to charitable purposes.

114.2 “charitable purpose” means a charitable purpose under section 7 of the Charities and Trustee Investment (Scotland) Act 2005 which is also regarded as a charitable purpose in relation to the application of the Taxes Acts.