

## Case Study – Charity trustee duties

We received a complaint from a member of the public that a charity had refused to provide them with a copy of its constitution and its latest set of accounts.

### What happened?

The complainant had requested these documents on two occasions, a month apart. The charity declined to release the documents, instead referring the member of the public to OSCR and to Companies House to get this information. The complainant provided us with emails that showed the requests that had been made were reasonable, but the charity had not supplied the requested information.

### Outcome

We contacted the charity to remind them that providing this information is a requirement within charity law and gave them three weeks to meet the request. The charity complied with our requirement and issued the documents.

### What can you do to protect your charity?

We find that failure to provide such information is not a common occurrence, but one that regularly comes to our attention. It is important that charity trustees understand their responsibility to show transparency and accountability – remember, it's other people's money!

- Accountability is important. [Section 23 of the 2005 Act](#) is intended to encourage the transparency and accountability of charities to the public. The public is entitled to see this information and charities must comply. Entitlement to this information is not limited to a charity's members or beneficiaries.
- You must make a decision based on whether **the request itself** is reasonable – for example, a straightforward photocopy provided in a few days – and not the motive behind the request, the character of the person making the request, or whether meeting the request would be inconvenient or undesirable.
- You should consider the potential reputational impact, and the impact on public trust and confidence in charities generally, by any failure to meet such requirements. We consider failure to meet the requirement of section 23 as **misconduct in the administration of a charity**.

- [Section 23 \(Entitlement to information about charities\)](#) says that a person who requests a copy of your constitution or most recent set of accounts is entitled to receive it if the request is reasonable, and in a form that they may reasonably request. You may charge a fee, but this must not exceed the cost of producing the copy documents.

### **Guidance and support**

- You can [read section 23 of the 2005 Act](#) here.
- You can read our guidance on charity trustee duties at <http://www.oscr.org.uk>