

CONSTITUTION OF
Killearn Cottagers Horticultural Society
Scottish Charitable Incorporated Organisation
Number SC046701



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This is certified as a true copy of the constitution
adopted by KCHS on 9 December 2024.

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GENERAL

Type of organisation

1. The organisation is a Scottish Charitable Incorporated Organisation (SCIO), number SC046701.

Scottish principal office

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

Name

3. The organisation's name is Killearn Cottagers' Horticultural Society.

Purposes

4. The organisation's purposes are:
 - 4.1. To promote interest, knowledge and skills in the practice of horticulture and crafts amongst the public, in particular in Killearn and the nearby Strathendrick villages;
 - 4.2. To organise an annual show with categories including, but not limited to, horticulture craftwork, baking, preserves, art and photography called hereafter the Annual Show;
 - 4.3. To support other local voluntary and charitable organisations which contribute to the development and/or wellbeing of the local community.

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 Committee Members – either in the course of the organisation's existence or on dissolution – except where this is done in direct furtherance of the organisation's charitable purposes.

Liability of Committee Members

7. The Committee 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 Committee Members will not be held responsible.
8. The Committee 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. TRUSTEE BOARD, comprising CHARITY TRUSTEES who hold regular meetings, and generally control the activities of the organisation; for example, monitoring and controlling the financial position of the organisation;
 - 9.2. COMMITTEE MEMBERS, who have the right to attend Committee Members' meetings (including any annual general meeting) and have important powers under the constitution; in particular, the Committee Members appoint people to serve on the Trustee Board and take decisions on changes to the constitution itself;
 - 9.3. HONORARY MEMBERS – who have been appointed by the Trustee Board due to their record of achievement in areas related to the aims of the organisation; such Honorary members will include an Honorary President and such others as determined by the Trustee Board, for a period at the discretion of the Trustee Board. Such Honorary members have the right to attend Committee members meetings, but have no voting rights, no powers under the constitution, and cannot be Charity Trustee members of the Trustee Board. Honorary members may resign following the procedure for Committee Members in Clause 18;
 - 9.4. FRIENDS – people who volunteer to assist in the activities of the Society, such as helping set up at events, being a steward, selling schedules, serving teas.
10. There are NO employees of the organisation.

COMMITTEE MEMBERS

Qualifications for Committee Membership

11. Committee Membership is open to any individual aged 16 or over.

Application for Committee Membership

12. Any person who wishes to become a Committee Member must sign a written application which will then be considered by the Trustees.
13. The Trustees may refuse to admit any person to Committee Membership.
14. The Trustee Board must notify each applicant promptly (in writing or by email) of its decision on whether or not to admit him/her to Committee Membership.

Register of Committee Members

15. The Trustee Board must keep a register of Committee Members, setting out
 - 15.1. for each his/her full name and address; contact details (phone and email) and the date on which he/she was registered as a Committee Member;
 - 15.2. the same for each former Committee Member for at least six years from the date on he/she ceased to be a Committee Member.
16. The Trustee Board must ensure that the register of Committee Members is updated within 28 days of any change:
 - 16.1. which arises from a resolution of the Trustee Board or a resolution passed by the Committee Members of the organisation; or
 - 16.2. which is notified to the organisation.
17. If a Committee Member or Charity Trustee of the organisation requests a copy of the register of Committee Members, the Trustee 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 Committee Member (rather than a Charity Trustee), the Trustee Board may provide a copy which has the addresses blanked out.

Withdrawal from Committee Membership

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

Transfer of Committee Membership

19. Committee Membership may not be transferred by a Committee Member.

Re-registration of Committee Members

20. The Trustee Board may, at any time, issue notices to the Committee Members requiring them to confirm that they wish to remain as Committee Members of the organisation, and allowing them a period of 28 days (running from the date of issue of the notice) to provide that confirmation to the Trustee Board.

21. If a Committee Member fails to provide confirmation to the Trustee Board (in writing or by e-mail) that he/she wishes to remain as a Committee Member of the organisation before the expiry of the 28-day period referred to in clause 20, the Trustee Board may expel him/her from Committee Membership.
22. A notice under clause 20 will not be valid unless it refers specifically to the consequences (under clause 21) of failing to provide confirmation within the 28-day period.

Expulsion from Committee Membership

23. Any person may be expelled from Committee Membership by way of a resolution passed by not less than two thirds of those present and voting at a Committee Members' meeting, providing the following procedures have been observed:
 - 23.1. at least 21 days' notice of the intention to propose the resolution must be given to the Committee Member concerned, specifying the grounds for the proposed expulsion;
 - 23.2. the Committee Member concerned will be entitled to be heard on the resolution at the Committee Members' meeting at which the resolution is proposed.

DECISION-MAKING BY COMMITTEE MEMBERS

Committee Members' meetings

24. The Trustee Board must arrange a meeting of Committee Members (an annual general meeting or "AGM") in each calendar year.
25. The gap between one AGM and the next must not be longer than 15 months.
26. The business of each AGM must include:
 - 26.1. a report by the Chair on the activities of the organisation;
 - 26.2. consideration of the annual accounts of the organisation;
 - 26.3. the election/re-election of Charity Trustees, as referred to in clauses 52-55.
27. The Trustee Board may arrange a special Committee Members' meeting at any time.

Power to request a special Committee Members' meeting

28. The Trustee Board must arrange a special Committee Members' meeting if they are requested to do so by a notice (which may take the form of two or more documents in the same terms, each signed by one or more Committee Members) by Committee Members who amount to 5% or more of the total Committee Membership of the organisation at the time, providing:
 - 28.1. the notice states the purposes for which the meeting is to be held; and
 - 28.2. those purposes are not inconsistent with the terms of this constitution, the Charities and Trustee (Investment) Scotland Act 2005 or any other statutory provision.

29. If the Trustee Board receive a notice under clause 28, 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 Committee Members' meetings

30. At least 14 clear days' notice must be given of any AGM or any special Committee Members' meeting, excluding the day after the notices are posted and the day of the meeting itself.
31. The notice calling a Committee Members' meeting must specify in general terms what business is to be dealt with at the meeting; and
 - 31.1. in the case of a resolution to alter the constitution, must set out the exact terms of the proposed alteration(s); or
 - 31.2. in the case of any other resolution falling within clause 40 (requirement for two-thirds majority) must set out the exact terms of the resolution.
32. Notice of every Committee Members' meeting must be given to all the Committee Members of the organisation, and to all the Charity Trustees; but the accidental omission to give notice to one or more Committee Members will not invalidate the proceedings at the meeting.
33. Any notice which requires to be given to a Committee Member under this constitution must be sent by post or email to the Committee Member, at the address last notified by him/her to the organisation.

Procedure at Committee Members' meetings

34. No valid decisions can be taken at any Committee Members' meeting unless a quorum of 50% plus one Committee members is present.
35. If a quorum is not present within 15 minutes after the time at which a Committee Members' meeting was due to start – or if a quorum ceases to be present during a Committee 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.
36. The Chair of the organisation should act as Chair of each Committee Members' meeting.
37. If the Chair of the organisation is not present within 15 minutes after the time at which the meeting was due to start (or is not willing to act as Chair), the Charity Trustees present at the meeting must elect (from among themselves) the person who will act as Chair of that meeting.

Voting at Committee Members' meetings

38. Every Committee Member has ONE vote, which must be given personally.
39. All decisions at Committee Members' meetings will be made by majority vote – with the exception of the types of resolution listed in clause 40.
40. The following resolutions will be valid only if passed by not less than two thirds of those voting on the resolution at a Committee Members' meeting (or if passed by way of a written resolution under clause 44):
 - 40.1. a resolution amending the constitution;
 - 40.2. a resolution expelling a person from Committee Membership under clause 23;
 - 40.3. a resolution directing the Trustee Board to take any particular step (or directing the Trustee Board not to take any particular step);
 - 40.4. 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);
 - 40.5. a resolution to the effect that all of 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);
 - 40.6. a resolution for the winding up or dissolution of the organisation.
41. If there is an equal number of votes for and against any resolution, the Chair of the meeting will be entitled to a second (casting) vote.
42. A resolution put to the vote at a Committee Members' meeting will be decided on a show of hands – unless the Chair (or at least two other Committee Members present at the meeting) ask for a secret ballot.
43. The Chair 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 Committee Members

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

Minutes

45. The Trustee Board must ensure that proper minutes are kept in relation to all Committee Members' meetings.
46. Minutes of Committee Members' meetings must include the names of those present; and (so far as possible) should be signed by the Chair of the meeting.
47. [The Trustee Board shall make available copies of the minutes referred to in clause 45 to any member of the public requesting them; but on the basis that the Trustee Board may exclude confidential material to the extent permitted under clause 92.]

TRUSTEE BOARD

Number of Charity Trustees

48. The minimum number of Charity Trustees is THREE and the maximum number is EIGHT. Out of that:
 - 48.1. no more than SIX shall be Charity Trustees who were elected/appointed under clauses 52 and 53 (or deemed to have been appointed under clause 51); and
 - 48.2. no more than TWO shall be Charity Trustees who were co-opted under the provisions of clauses 56 and 57.

Eligibility

49. A person shall not be eligible for election/appointment to the Trustee Board under clauses 51 to 54 unless he/she is a Committee Member of the organisation; a person appointed to the Trustee Board under clause 56 need not, however, be a Committee Member of the organisation.
50. A person will not be eligible for election or appointment to the Trustee Board if he/she is disqualified from being a Charity Trustee under the Charities and Trustee Investment (Scotland) Act 2005.

Initial Charity Trustees

51. 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 Committee Members as Charity Trustees with effect from the date of incorporation of the organisation.

Election, retiral, re-election

52. At each AGM, Committee Members may elect any Committee Member to be a Charity Trustee (unless he/she is debarred under clause 50).
53. The Trustee Board may at any time appoint any Committee Member to be a Charity Trustee (unless he/she is debarred under clause 50).
54. At each AGM, all of the Charity Trustees elected/appointed under clauses 52 and 53 (and, in the case of the first AGM, those deemed to have been appointed under clause 51) shall retire from office – but shall then be eligible for re-election under clause 52.
55. A Charity Trustee retiring at an AGM will be deemed to have been re-elected unless:
 - 55.1. he/she advises the Trustee Board prior to the conclusion of the AGM that he/she does not wish to be re-appointed as a Charity Trustee; or
 - 55.2. an election process was held at the AGM and he/she was not among those elected/re-elected through that process; or
 - 55.3. a resolution for the re-election of that Charity Trustee was put to the AGM and was not carried.

Appointment/re-appointment of co-opted Charity Trustees

56. In addition to their powers under clause 53, the Trustee Board may at any time appoint any non-Committee Member of the organisation to be a Charity Trustee (subject to clause 48, and providing he/she is not debarred from Committee Membership under clause 50) on the basis that he/she has specialist experience and/or skills which could be of assistance to the Trustee Board.
57. At each AGM, all of the Charity Trustees appointed under clause 56 shall retire from office – but shall then be eligible for re-appointment under that clause.

Termination of office

58. A Charity Trustee will automatically cease to hold office if:
 - 58.1. he/she becomes disqualified from being a Charity Trustee under the Charities and Trustee Investment (Scotland) Act 2005;
 - 58.2. 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;
 - 58.3. (in the case of a Charity Trustee elected/appointed under clauses 51 to 55) he/she ceases to be a Committee Member of the organisation;
 - 58.4. he/she gives the organisation a notice of resignation, signed by him/her;
 - 58.5. he/she is absent (without good reason, in the opinion of the Trustee Board) from more than three consecutive meetings of the Trustee Board, but only if the Trustee Board resolves to remove him/her from office;
 - 58.6. he/she is removed from office by resolution of the Trustee 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 78);
 - 58.7. he/she is removed from office by resolution of the Trustee 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
 - 58.8. he/she is removed from office by a resolution of the Committee Members passed at a Committee Members' meeting.
59. A resolution under paragraph 58.6, 58.7 or 58.8 shall be valid only if:
 - 59.1. 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;
 - 59.2. 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
 - 59.3. (in the case of a resolution under paragraph 65.7 or 65.8) 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

60. The Trustee Board must keep a register of Charity Trustees, setting out for each:
 - 60.1. his/her full name and address, the date on which he/she was appointed as a Charity Trustee; and any office held by him/her in the organisation;
 - 60.2. the same for each former Charity Trustee, for at least six years from the date on which he/she ceased to be a Charity Trustee.
61. The Trustee Board must ensure the register is updated within 28 days of any change:
 - 61.1. which arises from a resolution of the Trustee Board or a resolution passed by the Committee Members of the organisation; or
 - 61.2. which is notified to the organisation.
62. If any person requests a copy of the register of Charity Trustees, the Trustee 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 Trustee 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

63. The Charity Trustees must elect (from among themselves) a Chair, a Vice-Chair, a Treasurer and a Secretary.
64. In addition to the office-bearers required under clause 63, the Charity Trustees may elect (from among themselves) further office-bearers if considered appropriate.
65. All of the office-bearers will cease to hold office at the conclusion of each AGM, but may then be re-elected under clause 63 or 64.
66. A person elected to any office will automatically cease to hold that office:
 - 66.1. if he/she ceases to be a Charity Trustee; or
 - 66.2. if he/she gives to the organisation a signed notice of resignation.
67. The Chair and Vice Chair will serve a maximum of three years each, unless agreed by majority vote at a Charity Trustees Board meeting.
68. Having served a maximum of three years, or in the event of the Chair having to step down, the Vice Chair will be put forward for the role of Chair, subject to a majority vote at a Charity Trustees Board meeting.
69. Once a Committee Member resigns or retires from their post they will not automatically become a Charity Trustee.

Powers of Trustee Board

70. Except where this constitution states otherwise, the organisation (and its assets and operations) will be managed by the Trustee Board; and the Trustee Board may exercise all the powers of the organisation.
71. A meeting of the Trustee Board at which a quorum is present may exercise all powers exercisable by the Trustee Board.
72. The Committee Members may, by way of a resolution passed in compliance with clause 40 (requirement for two-thirds majority), direct the Trustee Board to take any particular step or direct the Trustee Board not to take any particular step; and the Trustee Board shall give effect to any such direction accordingly.

General duties of Charity Trustees

73. Each of the Charity Trustees has a duty, in exercising functions as a Charity Trustee, to act in the interests of the organisation; and, in particular, must:
 - 73.1. seek, in good faith, to ensure that the organisation acts in a manner which is in accordance with its purposes;
 - 73.2. act with the care and diligence which it is reasonable to expect of a person who is managing the affairs of another person;
 - 73.3. in circumstances giving rise to the possibility of a conflict of interest between the organisation and any other party:
 - 73.3.1. put the interests of the organisation before that of the other party;
 - 73.3.2. 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 with regard to the matter in question;
 - 73.4. 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.
74. In addition to the duties outlined in clause 70, all of the Charity Trustees must take such steps as are reasonably practicable for the purpose of ensuring that any breach of any of those duties by a Charity Trustee is corrected by the Charity Trustee concerned and not repeated; and that any trustee who has been in serious and persistent breach of those duties is removed as a trustee.
75. Provided he/she has declared his/her interest – and has not voted on the question of whether or not the organisation 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 73 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.
76. No Charity Trustee will be given any remuneration by the organisation for carrying out his/her duties as a Charity Trustee.

77. 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

78. Each of the Charity Trustees shall comply with the Code of Conduct (incorporating detailed rules on conflict of interest) prescribed by the Trustee Board.
79. The code of conduct is 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 Trustee Board meetings

80. Any Charity Trustee may call a meeting of the Trustee Board *or* ask the secretary to call a meeting of the Trustee Board.
81. At least SEVEN days' notice must be given of each Trustee Board meeting, unless (in the opinion of the person calling the meeting) there is a degree of urgency which makes that inappropriate.

Procedure at Trustee Board meetings

82. No valid decisions can be taken at a Trustee Board meeting unless a quorum of THREE Charity Trustees is present in person.
83. If at any time the number of Charity Trustees in office falls below the number stated as the quorum in clause 82, the remaining Charity Trustee(s) will have power to fill the vacancies or call a Committee Members' meeting – but will not be able to take any other valid decisions.
84. The Chair of the organisation should act as Chair of each Trustee Board meeting.
85. 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 Chair), the Charity Trustees present at the meeting must elect (from among themselves) the person who will act as Chair of that meeting.
86. Every Charity Trustee has one vote, which must be given personally.
87. All decisions at Trustee Board meetings will be made by majority vote.
88. If there is an equal number of votes for and against any resolution, the Chair of the meeting will be entitled to a second (casting) vote.
89. The Trustee Board may, at its discretion, allow any person to attend and speak at a Trustee Board meeting notwithstanding that he/she is not a Charity Trustee, but on the basis that he/she must not participate in decision-making.
90. A Charity Trustee must not vote at a Trustee 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 or duty which conflicts (or may conflict) with the interests of the organisation; he/she must withdraw from the meeting while an item of that nature is being dealt with.
91. For the purposes of clause 90:
 - 91.1. an interest held by an individual who is “connected” with the Charity Trustee under section 68(2) of the Charities and Trustee Investment (Scotland) Act 2005 (husband/wife, partner, child, parent, brother/sister etc) shall be deemed to be held by that Charity Trustee;
 - 91.2. a Charity Trustee will be deemed to have a personal interest in relation to a particular matter if a body in relation to which he/she is an employee, director, member of the management committee, officer or elected representative has an interest in that matter.

Minutes

92. The Trustee Board must ensure that proper minutes are kept in relation to all Trustee Board meetings and meetings of sub-committees.
93. The minutes to be kept under clause 92 must include the names of those present; and (so far as possible) should be signed by the Chair of the meeting.
94. The Trustee Board shall (subject to clause 95) make available copies of the minutes referred to in clause 89 to any member of the public requesting them.
95. The Trustee Board may exclude from any copy minutes made available to a member of the public under clause 94 any material which the Trustee 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

96. The Trustee Board may delegate any of their powers to sub-committees; a sub-committee must include at least one Charity Trustee, but other Committee Members of a sub-committee need not be Charity Trustees.
97. The Trustee 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.
98. When delegating powers under clause 96 or 97, the Trustee Board must set out appropriate conditions (which must include an obligation to report regularly to the Trustee Board).
99. Any delegation of powers under clause 96 or 97 may be revoked or altered by the Trustee Board at any time.
100. The rules of procedure for each sub-committee, and the provisions relating to Committee Membership of each sub-committee, shall be set by the Trustee Board.

Operation of accounts

101. Subject to clause 102, the signatures of two out of three signatories appointed by the Trustee 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.
102. 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 101.

Accounting records and annual accounts

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

MISCELLANEOUS

Winding-up

105. 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.
106. 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

107. This constitution may (subject to clause 108) be altered by resolution passed at a Committee Members' meeting (subject to achieving the two thirds majority referred to in clause 40) or by way of a written resolution of the Committee Members.
108. 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

109. References in this constitution to the Charities and Trustee Investment (Scotland) Act 2005 should be taken to include:
 - 109.1. any statutory provision which adds to, modifies or replaces that Act; and
 - 109.2. any statutory instrument issued in pursuance of that Act or in pursuance of any statutory provision falling under paragraph 113.1 above.
110. In this constitution:
 - 110.1. "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 2011, providing (in either case) that its objects are limited to charitable purposes;
 - 110.2. "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.