



Charities Act 2011

2011 CHAPTER 25

PART 9

CHARITY TRUSTEES, TRUSTEES AND AUDITORS ETC.

Powers to relieve trustees and auditors etc. from liability

191 Commission's power to relieve trustees and auditors etc. from liability

- (1) This section applies to a person ("P") who is or has been—
 - (a) a charity trustee or trustee for a charity,
 - (b) a person appointed to audit a charity's accounts (whether appointed under an enactment or otherwise), or
 - (c) an independent examiner or other person appointed to examine or report on a charity's accounts (whether appointed under an enactment or otherwise).
- (2) If the Commission considers—
 - (a) that P is or may be personally liable for a breach of trust or breach of duty committed in P's capacity as a person within subsection (1)(a), (b) or (c), but
 - (b) that P has acted honestly and reasonably and ought fairly to be excused for the breach of trust or duty,the Commission may make an order relieving P wholly or partly from any such liability.
- (3) An order under subsection (2) may grant the relief on such terms as the Commission thinks fit.
- (4) Subsection (2) does not apply in relation to any personal contractual liability of a charity trustee or trustee for a charity.
- (5) For the purposes of this section and section 192—
 - (a) subsection (1)(b) is to be read as including a reference to the Auditor General for Wales acting as auditor under Part 8, and

Status: Point in time view as at 22/07/2013.

Changes to legislation: Charities Act 2011, Cross Heading: Powers to relieve trustees and auditors etc. from liability is up to date with all changes known to be in force on or before 14 July 2024. 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)

- (b) subsection (1)(c) is to be read as including a reference to the Auditor General for Wales acting as examiner under Part 8;
and in subsection (1)(b) and (c) any reference to a charity's accounts is to be read as including any group accounts prepared by the charity trustees of a charity.
- (6) This section does not affect the operation of—
- (a) section 61 of the Trustee Act 1925 (power of court to grant relief to trustees),
 - (b) section 1157 of the Companies Act 2006 (power of court to grant relief to officers or auditors of companies), or
 - (c) section 192 (which extends section 1157 to auditors etc. of charities which are not companies).

192 Court's power to grant relief to apply to all auditors etc. of charities which are not companies

- (1) Section 1157 of the Companies Act 2006 (power of court to grant relief to officers or auditors of companies) has effect in relation to a person to whom this section applies as it has effect in relation to a person employed as an auditor by a company.
- (2) This section applies to—
- (a) a person acting in a capacity within section 191(1)(b) or (c) in a case where, apart from this section, section 1157 of the 2006 Act would not apply in relation to that person as a person so acting, and
 - (b) a charity trustee of a CIO.

Status:

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