



# Charities Act 2011

## 2011 CHAPTER 25

### PART 9

#### CHARITY TRUSTEES, TRUSTEES AND AUDITORS ETC.

##### *Powers to relieve trustees and auditors etc. from liability*

#### **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.