



2008 CHAPTER 12

PART 9

CHARITY TRUSTEES

CHAPTER 2

OTHER PROVISIONS RELATING TO CHARITY TRUSTEES

Power to relieve trustees, auditors, etc. from liability for breach of trust or duty

- 91.**—(1) This section applies to a person 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 a statutory provision or otherwise), or
 - (c) an independent examiner^{F1}... or other person appointed to examine or report on a charity's accounts (whether appointed under a statutory provision or otherwise).
- (2) If the Commission considers—
- (a) that a person to whom this section applies is or may be personally liable for a breach of trust or breach of duty committed in the capacity of a person within paragraph (a), (b) or (c) of subsection (1), but
 - (b) that the person 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 that person wholly or partly from any such liability.

Changes to legislation: There are currently no known outstanding effects for the Charities Act (Northern Ireland) 2008, Section 91. (See end of Document for details)

(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) 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 (Northern Ireland) 1958 (c. 23) (power of court to grant relief to trustees),
- (b) section 1157 of the Companies Act 2006 (c. 46) (power of court to grant relief to officers or auditors of companies), or
- (c) section 92(2) (which extends section 1157 to auditors, etc. of charities which are not companies).

Textual Amendments

- F1** Words in s. 91(1)(c) repealed (19.1.2013) by [Charities Act \(Northern Ireland\) 2013 \(c. 3\)](#), s. 10(1), [Sch. 1 para. 17, 2](#)

Commencement Information

- I1** S. 91(1)(a)(3)(4)(6)(a) in operation at 24.6.2013 by [S.R. 2013/145](#), art. 2, [Sch.](#)
- I2** S. 91(1)(b)(c)(5)(6)(b)(c) in operation at 1.1.2016 by [S.R. 2015/383](#), art. 2(3), [Sch.](#)
- I3** S. 91(2) in operation at 24.6.2013 for specified purposes by [S.R. 2013/145](#), art. 2, [Sch.](#)
- I4** S. 91(2) in operation at 1.1.2016 in so far as not already in operation by [S.R. 2015/383](#), art. 2(3), [Sch.](#)

Changes to legislation:

There are currently no known outstanding effects for the Charities Act (Northern Ireland) 2008, Section 91.