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13th Edition

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Expert Chapter

Q&A Chapters

The Responsibility of Companies for the Actions of their Directors and Employees in English Law

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Introduction

Most of the time, the actions of company directors and employees are legal, competent, authorised by the company, and in the best interests of the company. Companies usually accept responsibility for these types of actions, even when they have unforeseen and/or negative consequences.

Other times, of course, the actions of company directors and employees, either by design or accident, are illegal, unauthorised by the company, negligent and/or not in the best interests of the company. Companies typically try not to accept responsibility for these types of actions, which very often have unforeseen and/or negative consequences. It is therefore important for companies to know the extent of their responsibility for these types of actions in English law.

This chapter gives a general overview of the civil law relating to the responsibility of English companies for the actions of their directors and employees.

The chapter addresses, in turn, how a company can be: (1) bound by a contract entered into by a director or employee; (2) held secondarily liable for certain actions of a director or employee via the doctrine of vicarious liability; and (3) held primarily liable for certain actions of a director or employee via the doctrine of attribution. It looks, in particular, at recent changes in the tests for vicarious liability and attribution and how these are applied by the courts and the implications of some of these changes for companies, directors, employees and third parties.

Liability for a Contract Entered into by a Director or Employee

A company will be bound by a contract entered into on its behalf by an employee or director if that employee or director had the requisite authority from the company to do so.[1] There are two types of authority: actual and apparent.[2]

Actual authority

A director or an employee will have actual authority to enter into a contract on the company's behalf if the company has actually authorised him to enter into the contract (or, more generally, contracts of this type). Whether or not authority has been provided "*is to be ascertained by applying ordinary principles of construction of contracts, including any proper implications from the express words used, the usages of the trade, or the course of business between the parties*".[3] Actual authority can be express or implied.

Express actual authority

Express actual authority is authority set out clearly in words, either written or spoken. In the case of directors, such authority is usually found in company documents (e.g. articles of association or board resolutions) or in the director's service agreement. In the case of employees, it is usually found in the employee's employment contract, letters from the company to the employee, or in internal company policy and/or procedure documents.

Implied actual authority

Implied actual authority is authority "*inferred from the conduct of the parties and the circumstances*".[4] The courts have provided the following (non-exhaustive) list of examples of implied actual authority:

- When a board of directors appoint a managing director, they impliedly authorise him to do all such things as fall within the usual scope of that office.
- When a director or an employee of a company enters into a contract without being authorised to do so and the company communicates its approval of this, they thereby authorise the conduct.

Apparent authority

Apparent authority is authority derived from how an action appears to a third party. A director or an employee will have apparent authority to enter into a contract with a third party, if:

- the company in some way represents or holds out to the third party (through a person authorised to represent the company) that the director or employee has authority wider than their actual authority;
- the employee or director then commits the company to the third party within the scope of that wider authority (e.g. by making an unauthorised contractual offer to the third party); and
- the third party makes a commitment or otherwise alters its position in reliance on the representation of authority (e.g. by accepting the unauthorised contractual offer).

A third party will generally be able to rely on a director's or employee's apparent authority provided that the third party's belief in the authority is genuine and reasonable, and the third party acts honestly, rationally and in good faith. The third party is entitled to assume that the director or employee is acting in good faith and is under no obligation to enquire as to whether the director or employee is acting within the powers afforded to him under the company's constitution, but is rather entitled to assume that the company's internal procedures have been complied with.

Generally, if an employee or director has implied actual authority they will also have apparent authority, but it is possible for either to exist without the other and sometimes their respective scopes are different.

Vicarious Liability for the Wrongful Act of a Director or Employee

A company can be held liable, through no fault of its own, for the civil wrong of a director or employee: that is, the wrongful act of the director or employee, or their infringement of a right (other than a contractual right) giving rise to a legal liability.[5] This principle is known as vicarious liability and it is most commonly applied so as to make a company responsible for common law wrongs (i.e. torts) committed by the director or employee. It most commonly arises when a director or employee carries out authorised activity in a negligent manner, but can also arise where there have been unauthorised activities, such as where intentional torts are committed.[6]

Up until quite recently, a company's risk of being held vicariously liable for the actions of others was restricted to its employees. The extension of the principle to allow a company to be held vicariously liable for the actions of a non-employee director, as well as other parties with a relationship to the company analogous to employment, such as contractors, sub-contractors' agents and sub-agents, is new. The law has also relatively recently changed so as to allow more than one company to be vicariously liable for the same tortious act.[7] Similarly, the test establishing the types of actions for which vicarious liability can be founded has undergone significant change, largely to extend its ambit, and the Supreme Court has indicated that there may still be further changes on the horizon. The current formulation of the two-limb test is as set out below.

Limb one: A relationship of, or analogous to, employment

The first limb of the test provides that a company can only be liable for the civil wrong of an employee, or somebody with whom the company has a relationship analogous to an employer-employee relationship.

An executive director or employee will usually satisfy this test automatically as a result of their director services or employment contract with the company. In the event of any doubt (e.g. when considering a non-executive director), a court judging whether an employer-employee relationship exists would look at a variety of factors, including whether or not the director or employee had: engaged himself to perform services on his own account; been subject to the control and direction of the company as to what he did; undertaken work integral (as opposed to accessory) to the company's business; provided his own equipment; hired his own helpers; taken on independent financial risk arising out of the work; and control over the time, place, nature and extent of his work.

Limb two: A sufficiently close connection between the wrongful action and the circumstances of employment

The second limb of the test provides that a company will only be liable for the wrongful action of a director or employee[8] if the connection between the action and the director's or employee's authorised employment is sufficiently close to justify vicarious liability.[9]

Consideration of whether it is fair and just to impose vicarious liability necessarily introduces a subjective element to the test.[10] Whether this limb of the test is met will depend on the specific circumstances surrounding the wrongful act.

Whilst, as Lord Dyson pointed out in *Mohamud v WM Morrison Supermarkets Plc*,[11] imprecision is inevitable and "*to search for certainty and precision in vicarious liability is to undertake a quest for a chimaera*", the courts have provided some general guidance on how to apply the second limb of the test to the circumstances.

One consideration is whether and to what extent the employment provided the director or employee with the opportunity to commit the wrongful act, such that the company caused a material increase in the risk that the harm would occur. Attention should be directed to the closeness of the connection between the director's or employee's duties and his wrongdoing, with the closer the connection the more justified a finding of vicarious liability.

Further, the Supreme Court has said that it is necessary to take the application of this limb of the test in two stages. First, to consider what functions or "*field of activities*" were entrusted by the company to the director or employee, i.e. what was the nature of his job, and second, to consider whether there was sufficient connection between the director's or employee's field of activities and his wrongful conduct, so as to make it right for the employer to be held liable as a matter of social justice. To assess closeness of connection it is necessary to think not just in terms of the nature of the director's or employer's work, but also in relation to time, place and causation.

In general, the courts have been more willing to find a company vicariously liable where there is a seamless course of activity or an unbroken chain between authorised employment activities and the wrongful act. In the case of senior directors in small companies, the courts have considered their "*field of activities*" to run, essentially, "*around the clock*". Similarly, where a director or employee is put in a position of trust, any abuse of that trust is likely to be deemed a risk created by the company. It is clear that the motive of the director or employee is irrelevant. Further, a company can be vicariously liable for the tortious acts of a director or employee even if the act in question constitutes a violation of a duty owed by the director or employee to the company.

Such a broad application of the second limb of the test has allowed the courts to find companies vicariously liable for all manner of activities including, *inter alia*, where:

- a managing director of a recruitment company physically attacked an employee at a work Christmas party, causing the employee brain damage;
- a pump attendant employee at a petrol station verbally abused a customer, followed him to his car, and then violently assaulted him;
- an employee of a Swiss bank, who was not authorised to provide any references, provided a false reference by telephone and from his work email account, thereby assisting in money laundering;
- an employee of a supermarket charged with internal auditing duties downloaded the payroll and other personal data of 99,998 employees and, several weeks later and on a non-working day, uploaded it onto a file-sharing database and subsequently sent it to newspapers, which in itself constituted a criminal offence for which he was separately convicted and sentenced to eight years' imprisonment;
- an employee of a nightclub employed as a doorman had an altercation with a customer, went to his home to collect a knife, and returned to the nightclub to stab the customer; and
- a second row forward professional rugby player punched a player from the opposing team during a melee at a rugby match.

Vicarious liability for torts involving dishonesty

Historically, to hold a company vicariously liable for a tort involving the dishonesty of a director or employee, an additional limb of the vicarious liability test applied, requiring a claimant to show that the dishonest conduct was within the director's or employee's actual or ostensible authority. The extent to which this additional limb remains applicable is uncertain. Some recent decisions have affirmed the application of this additional limb, whereas others suggest that this limb has been superseded by a close connection test that looks at the extent to which the dishonest conduct of the director or employee was intended to benefit the company (in which case the company is more likely to be vicariously liable) or solely conduct undertaken by the director or employee to further his own interests (in which case the company is less likely to be vicariously liable). The position should be monitored; it may well be that the position will remain unsettled until a further case involving the alleged vicarious liability of a director or employee for a tort involving dishonesty reaches the Supreme Court.

Vicarious liability by virtue of statute

It is also possible for statutory provisions to impose vicarious liability. For example, the Bribery Act 2010 imposes a wide-ranging form of vicarious liability on any company or partnership formed or carrying on business in the UK if a person "*associated with*" the company (i.e. performing services for or on behalf of the company in any capacity) bribes another person with the intention of either obtaining or retaining business for the company, or obtaining or retaining an advantage in the conduct of business for the company.

Attribution to a Company of the Wrongful Act of a Director or Employee

In certain circumstances, it is not possible for a company to be found vicariously liable for the actions of a director or employee either because such liability is expressly excluded at common law,[12] or under the relevant contract or statute giving rise to the relevant obligation that has been breached. In such circumstances, in order for the company to be liable for the actions of the director or employee it must have these actions attributed to it; i.e., the actions are considered legally to be the actions of the company itself and the company is therefore primarily liable for them.[13]

Whether the actions of a director or employee can be attributed to a company is fact-specific and the courts have asserted repeatedly the need to: (1) identify the purpose of the statutory or common law rule or contractual provision which might require such attribution in order to give effect to that purpose; and (2) consider the context and the purpose for which the attribution is relevant.[14] To that end, the courts have identified three separate categories of cases, all of which require a different approach.[15]

Category I: when a third party is pursuing a claim against the company arising from the misconduct of a director, employee (or agent)

In this case, the rules of agency will normally suffice to attribute to the company not only the act of the director or employee but also his or her state of mind, where relevant. Where the rules of agency do not achieve that result, but the terms of a statute or contract are construed as imposing a direct liability which requires such attribution, the court can invoke the concept of "*the directing mind and will*" as a special rule of attribution.

The concept of the directing mind and will, otherwise known as the "*Identification Principle*", holds that a company will have attributed to it those actions (or knowledge or state of mind) of a director or employee that constitutes its directing mind or will. The authority for deciding whether a given director's or employee's actions (or knowledge or state of mind) should so constitute the company's directing mind and will is the judgment of Lord Hoffman in *Meridian Global Funds Management Asia Ltd v Securities Commission*,[16] which provides that the question a court should ask is: "*Whose act (or knowledge, or state of mind) was for this purpose intended to count as the act etc of the company?*"

The courts, therefore, have a fair amount of flexibility in this respect and the approach recommended by Lord Hoffman has been followed in a number of cases. That being said, in several other cases the courts have been reluctant to find any director or employee below the senior management level as constituting the directing mind and will of the company, regardless of whether the director or employee in question had the relevant responsibility within the company for the activity in question. As a result, parties seeking to have the actions of junior staff attributed to a company should proceed in the knowledge that this will be difficult.

Category II: when the company is pursuing a claim against a director or an employee for breach of duty or breach of contract

In this case, it would defeat the company's claim and negate the director's or employee's duty to the company if the act or the state of mind of the latter were to be attributed to the company and the company were thereby to be estopped from founding on the wrong. It would also run counter to sections 171 to 177 of the *Companies Act*,[17] which sets out the director's duties, for the act and state of mind of the defendant to be attributed to the company. This is so whether or not the company is insolvent. Therefore, attribution is generally not possible in these circumstances.

A company can be attributed with knowledge of a breach of duty when, acting within its powers and in accordance with section 239 of the Companies Act, its members pass a resolution to ratify the conduct of the director. However, shareholders of a solvent company do not have a free hand to treat a company's assets as their own. For example, actual or impending insolvency will require the directors to consider the interests of the company's creditors when exercising their powers. This might prevent them from seeking such ratification. Similarly, where a company ratifies a breach of duty by an agent or employee, it must be attributed with the relevant knowledge.

Category III: when the company is pursuing a claim against a third party

In this case, whether or not there is attribution of the director's or employee's act or state of mind depends very much on the nature of the claim.

If, for example, a company claims under an insurance policy, the knowledge of the board or a director or employee or agent can readily be attributed to the company in accordance with the normal rules of agency if there has been a failure to disclose a material fact.

If, however, a company's claim, for example for conspiracy, dishonest assistance or knowing receipt, arises from the involvement of a third party as an accessory to a breach of fiduciary duty by a director, the act or the state of mind of the director who was in breach of his fiduciary duty will not be attributed to the company.

Attribution and the defence of illegality

There has been much debate in recent years as to the extent to which the defence of illegality (*ex turpi causa*) is available to a director, employee, or their associates, who are involved in a fraud or conspiracy against the company, or otherwise act as accessories to a director's breach of duty. It was argued that such a defence could be available on the basis that if the fraud or conspiracy could be attributed to the company then the company could not bring a claim, as such a claim would arise from the company's own illegal act (or, adopting the words used by Lord Toulson in paragraph 120 of his judgment in the leading authority on illegality, *Patel v Mirza*, "*it would be contrary to the public interest to enforce a claim if to do so would be harmful to the integrity of the legal system*").[18]

Following the Supreme Court decision in *Jetivia SA v Bilta*,[19] it now seems settled that the defence of illegality is not available in such circumstances, nor is there any basis for attributing knowledge of such behaviour to the company to found an estoppel. The rationale is that the director, employee or agent will be in breach of the duties he owes to the company which exist for the protection of the company against the director, employee or agent: "*The nature of the issue is therefore itself such as to prevent identification. In that situation it is in reality the dishonest directors who are relying on their own dishonesty to found a defence. The company's culpability is wholly derived from them, which is the very matter of which complaint is made.*"

A similar debate surrounded the extent to which an innocent third party (e.g. an insurer) could raise a defence of illegality to a claim brought against it by a company for an indemnity for the losses suffered as a result of the dishonest actions of a director, employee or agent, particularly (following the House of Lords' decision in *Stone & Rolls Ltd v Moore Stephens*)[20] where the company was a "*one-man company*", i.e. a company in which, whether there was one or more than one controller, there were no innocent directors or shareholders.

Following the Supreme Court decision in *Singularis Holdings v Daiwa*,[21] it now seems settled that the defence of illegality is not available in such circumstances.

This clarification of the law has implications for third-party professional advisers, who often owe companies special duties of care, such as the *Quincecare* duty, which implies a term into a contract between a bank and its customer that the bank will use reasonable skill and care in and about executing the customer's orders.[22] Where a third-party professional adviser is found to have breached such a duty owed to a company, it will be no defence to a claim from the company for the third party to say it only breached the duty because of the actions of (e.g. the instructions received from) a dishonest director, employee or agent of the company. This is so even where the actions are of a sole director and/or sole shareholder who is the dominant influence over the affairs of the company. *Singularis Holdings v Daiwa* is also authority for the fact that the third party adviser cannot alternatively defeat such a claim on grounds of causation, or by an equal and opposite claim against the company in deceit.

Endnotes

1. S.43 Companies Act 2006 c46.
2. The term "*ostensible authority*" is sometimes used instead of "*apparent authority*", but the two terms have the same meaning.
3. Diplock LJ in *Freeman and Lockyer v Buckhurst Park Properties (Mangal) Ltd* [1964] 2 QB 480.
4. Lord Denning in *Hely-Hutchinson v Brayhead Ltd* [1968] 1 Q.B. 549.
5. The director or employee remains liable as a joint tortfeasor, and the company can, at least in principle, bring a claim against the director or employee for an indemnity in damages.
6. For example, companies have been found vicariously liable for the following types of employee activity: arson; battery; defamation; dishonest assistance of a breach of trust or fiduciary duty; fraud; harassment; indecent assault; and misfeasance in public office.
7. This principle is of most significance when considering a company's vicarious liability for an employee that is on secondment or an agency worker.
8. In the case of non-employees, companies will only be liable if the connection between the wrongful action and the non-employee-company relationship is sufficiently close to justify vicarious liability.
9. This has replaced, or at least reformulated the previous iteration of the test, which looked primarily at whether the employee in question had deployed an unauthorised mode of doing an authorised action – i.e. whether the wrongful action was within the course and scope of the employee's employment.
10. Vicarious liability is the only tort where the test for liability includes a subjective element.
11. *Mohamud v WM Morrison Supermarkets Plc* [2016] UKSC 11; [2016] A.C. 677 at [54].
12. For example, as is the case with perjury.
13. Just as a director's or employee's actions can be attributed to a company so to, in the right circumstances, can a director's or employee's omissions, knowledge and/or intentions.
14. *Jetivia SA v Bilta (UK) Limited (in liquidation)* [2015] UKSC 23 at [182].
15. *Ibid.* at [204-207].
16. *Meridian Global Funds Management Asia Ltd v Securities Commission* [1995] 2 AC 500 PC, at [507].
17. The Companies Act 2006 c46.
18. *Patel v Mirza* [2016] UKSC 42; [2017] AC 467.
19. *Jetivia SA v Bilta (UK) Limited (in liquidation)* [2015] UKSC 23; EWCA Civ 968, 3 WLR 1167.
20. *Stone & Rolls Ltd v Moore Stephens* [2009] UKHL 39; [2009] 1 AC 1391.
21. *Singularis Holdings Limited (in liquidation) v Daiwa Capital Markets Europe Limited* [2019] UKSC 50; [2018] EWCA Civ 84.
22. The duty requires a bank to balance the need to execute orders promptly so as to avoid causing financial loss to a customer with the need not to execute orders the bank knows to be dishonesty given. It applies also where the bank shuts its eyes to the obvious fact of dishonesty, or acts recklessly in failing to make such enquiries as an honest and reasonable man would, in which case the bank will be liable to the customer. A bank is further required to refrain from executing an order if and for so long as it is put on enquiry by having reasonable grounds for believing that the order is an attempt to misappropriate funds.

Greg Lascelles is an experienced litigator whose practice covers international and domestic commercial litigation and arbitration, with particular emphasis on the financial services sector. Mr. Lascelles has advised on investor and partnership disputes, corporate restructurings and disputes relating to equity, fixed income, interest rate, foreign exchange and commodities products. He has also advised on international arbitration matters, both *ad hoc* and institutional, under the LCIA, ICC, CIETAC and ICSID rules.

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