

PRACTICE NOTE

January 2024

Requirements re stationery etc and publicity/fundraising materials for: Charitable incorporated organisations (CIOs)

Charity law requirements

Pursuant to charity law, a charity constituted as a charitable incorporated organisation (commonly referred to as “CIOs”) must include the following on all correspondence and official documents including letters, invoices, email footers, the CIO’s website and on publicity and fundraising materials:

- the full name of the CIO (as shown on the Charity Commission Register of Charities and irrespective of whether or not the CIO operates under a different “working name”);
- unless the registered name of the CIO includes “charitable incorporated organisation” or “CIO”, the fact that it is constituted as a CIO must also be stated;
- that it is registered in England and Wales;
- ¹that it is a registered charity; and
- the address of its principal office.

¹ This requirement applies only to charities with a gross income in the last financial year in excess of £10,000, but in practice most registered charities, irrespective of the level of income, will want to demonstrate to the public that they are registered with the Charity Commission.

Example wording

Example 1:

For correspondence and official documents including letters, invoices, email footers, the CIO's website and publicity and fundraising materials:

"[insert name of charity], registered as charitable incorporated organisation in England & Wales. Principal Office: [insert address]. Registered Charity No: [insert Charity Commission registration number]."

Example 2:

Cheques can simply say:

"[registered name of charity], registered CIO".

Displaying the name and status at the principal office

The name and status of the CIO should also be displayed at its principal office; any other place where it carries on business; or where its statutory registers are available for inspection by the public (except where such address is residential/living accommodation).

The simplest way of complying with this requirement is to state:

"[registered name of charity], a CIO with registered number [insert Charity Commission registration number]"

Consequences of failure to comply with disclosure requirements

A breach of any the requirements referred to in this note may have civil and criminal law consequences, including that the CIO and/or its trustees may be liable on summary conviction to a fine.

Further disclosure

Please note that as well as the above general rules, there may be other legislation and regulations applicable to the CIO which may require further disclosure.

Filanthropia Consulting

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This note provides a general summary only and it does not constitute legal advice. It is recommended that specific advice is sought in relation to the particular facts of a given situation.

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