

PRACTICE NOTE

January 2024

Requirements re stationery etc and publicity/fundraising materials for: Charitable companies limited by guarantee

Pursuant to company law and charity law, charitable companies must include the following on all correspondence and official documents including letters, invoices, email footers, the charity's website and on publicity and fundraising materials:

- the full name of the charity, as registered at Companies House and the Charity Commission (irrespective of whether or not the charity operates under a different "working" name¹);
- that it is a company limited by guarantee;
- that it is registered in England and Wales;
- the registered company number;
- unless the registered name of the charity includes the words "charity" or "charitable", the fact that it is constituted as a charity must also be stated;
- that it is registered with the Charity Commission for England and Wales²; and
- its registered office address.

¹ Charitable companies do not have to include "Limited" or "Ltd" in their name provided that they have sought exemption from Companies House, either when incorporating or subsequently.

² 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.

Naming the directors/trustees

The directors of a charitable company are, as a matter of law, also charity trustees. In the Articles of Association (the charity's governing document), the directors/trustees are most commonly referred to as "Directors" or "Trustees". However, depending on the activities of the charity they may instead be referred to, for example, as "Council members" or "Governors".

Irrespective of how the directors/trustees are defined in the Articles of Association, if you want to include their names in the charity's materials, you must list ALL of them. The alternative is to list none of them.

Example wording

Example 1:

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

[Insert full name of charity], a company limited by guarantee registered in England and Wales, company number [insert company number] and registered charity number [insert registered charity number] whose registered office is at [insert address of registered office].

Example 2:

Cheques can simply say:

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

Displaying the charity's name and status at its registered office

The name and status of the charity should also be displayed at its registered 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 charitable company limited by guarantee: company number [insert company registration number] and registered charity number [insert registered charity 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 charity and/or its directors/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 charity which may require further disclosure.

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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.