



Company details on business communications for charitable companies and their subsidiaries

The Charities Act 1993 sets out certain requirements for the display of charity information by a registered charity. Scottish charity law also has regulations for charities registered in Scotland. The Companies Act 2006 also sets out certain requirements for display of company information. Failure to comply with these requirements can, in certain circumstances, result in a fine for the charity and a fine and personal liability for the officer, or other person on behalf of the charity, who caused the failure. The purpose of this information sheet is to provide a brief summary of the requirements.

Checklist

Disclosure of Information

Unincorporated charity (trust or unincorporated association) – England and Wales

Section 5 of the Charities Act 1993 requires a registered charity with a gross income in excess of £10,000 in the preceding year to state that it is a registered charity on the following documentation:

1. all notices, advertisements and other documents issued by or on behalf of the charity and soliciting money or other property for the benefit of the charity
2. all bills of exchange, promissory notes, endorsements, cheques and orders for money or goods purporting to be signed on behalf of the charity
3. all bills rendered by it and on all its invoices, receipts and letters of credit
4. a Welsh charity may use, as an alternative, the words 'elusen cofrestredig' on documents wholly in Welsh

Charitable company

1. If it is registered as a charity in England and Wales, the company must comply with the Charities Act 1993, s5 (see above).
2. If the word charity or charitable does not appear in the name of the company and it is registered as a charity in England and Wales, the company must state that it is a charity on:
 - (a) all business letters of the company;
 - (b) all its notices and other official publications;
 - (c) all bills of exchange, promissory notes, endorsements, cheques and orders for money or goods

- purporting to be signed on behalf of the company;
- (d) all conveyances purporting to be executed by the company; and
 - (e) all bills rendered by it and on all its invoices, receipts and letters of credit (Charities Act 1993, s68).

This requirement applies regardless of the income of the charity and regardless of whether it is registered as a charity or not.

A Welsh charity may use the words 'elusen' or 'elusenol' on any document which is wholly in Welsh.

3. In order to comply with the Companies Act 2006 a charitable company must disclose its full name as shown in the memorandum and articles of association, the place of incorporation and its company registration number, that it is a company limited by guarantee (if the word 'limited' is omitted from the name of the charity) and the address of its registered office. This information must be shown on the charitable company's business letters and order forms, business e-mails and website.
4. The full name of the company (ie the name as shown on its Certificate of Incorporation or, if applicable, its latest Certificate of Incorporation on Change of Name) must be 'painted or affixed' to the outside of every office or place where it carries on business. The name must be in a conspicuous position and in letters which are easily legible. This requirement does not apply if the company is exempt from using the word 'limited' in its name.

Details of Trustees

An unincorporated charity or a charitable company may, but need not, give details of its trustees on stationery etc. In the case of a charitable company, either all the names must be given or none. It is not permissible to give the names of only some of the trustees, for example honorary officers.

Scottish Law

Scottish Ministers have published new regulations using powers conferred in the Charities and Trustee Investment (Scotland) Act 2005, section 15 and 103(2); and section 39(2) and (3).

The Charities References in Documents (Scotland) Regulations 2007 came into effect on 1st April 2007 and specify how charities registered in Scotland with the Office of the Scottish Regulator (OSCR) must refer to themselves in printed material.

Regulation two states that:

a body entered in the Scottish Charity Register must state, in legible characters:

- (a) the registered number allocated to it by OSCR;
- (b) its name as entered in the Scottish Charity Register;
- (c) any other name by which it is commonly known; and
- (d) where the name entered in the Scottish Charity Register does not include "charity" or "charitable", that it is a charity by using one of the terms referred to in section 13(1) or (2) of the Charities and Trustee Investment (Scotland) Act 2005

on all documents listed in regulation 4 and which are issued or signed on behalf of the charity after 31st March 2008.

Regulation 4 lists the documents referred to in regulation 2 which includes:

- business letters and e-mails;
- advertisements, notices and official publications;
- any document which solicits money or other property for the benefit of the charity
- contractual documentation.

It should be noted that the provisions of the Regulations apply to documents issued **after** 31 March 2008 to allow charities registered in Scotland time to change and update their documents to avoid unnecessary wastage of stationery.

A charity entered on the Scottish register **after** 30 September 2007 has six months before the documents it issues have to comply with the Regulations.

Contact

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