



**Briefing Note:**

**New "E-Letterhead" and Website Requirements from 1st April 2007**

From 1st April 2007, websites and emails from 'limited companies' will have to contain the following information:

- the name of the company and the company's legal form
- the place of registration of the company and the number with which it is registered and the address of the registered office

As many charities and community and voluntary organisations are constituted as companies limited by guarantee without a share capital The Wheel has prepared this briefing note about the changes. This note is not intended to be a substitute for the information from the Office of the Director of Corporate Enforcement (ODCE), in relation to the new requirements. It is designed to help you understand the key elements of the change and so we have developed a useful checklist on page 3, to assist you in complying with the new requirements. Every word that is underlined has an explanatory note on the following page. More detailed information is available from the ODCE website [www.odce.ie](http://www.odce.ie).

**Obligations in relation to Irish-registered Companies Limited by guarantee**

Organisations in the community and voluntary sector which are constituted as companies limited by guarantee are obliged to include the following details in its business letters (*see Note 1*):

- (a) the name of the company (*see Note 2*) and the company's legal form (*see Note 3*)
- (b) in respect of every director of the company:
  - (i) his/her present Christian name (forename), or the initials thereof, plus surname
  - (ii) his/her former Christian name (forename) and surname; and
  - (iii) his/her nationality if not Irish.
- (c) the place of registration of the company (*see Note 4*), the registered number (*see Note 5*), and the address of its registered office (*see Note 6*)
- (d) the fact that it is a limited company (*see Note 7*) even in the case of an organisation exempt from the obligation to use the word "limited" or "teoranta" as part of its name,

In addition, the following two obligations also apply, although they have less relevance for organisations that are charitable:

- (e) in the case of a company which is being wound up, the fact that it is being wound up.
- (f) if there is reference to the share capital of the company on any letters or order forms, the reference shall be to the paid-up share capital

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In addition, every Irish-registered limited liability company is now obliged state its name on other company documents including all invoices, cheques, money orders and receipts.

**Extension of Requirements to Websites and Electronic Communications** With effect from 1 April 2007, every Irish-registered limited liability company will be obliged to display on its website the information referred to in paragraphs (a), (c), (d), (e) and (f) above. **(see Note 8)**

Similarly, company letters and order forms for goods and services, whether in paper form or in any other medium (such as e-mails and faxes), will have to contain the information referred to in paragraphs (a), (c), (d), (e) & (f) above. **(see Note 9)**

## **NOTES**

### ***Note 1: 'business letters'***

These details used to apply only to business letters and order forms, and did not need to be included on delivery notes or invoices. The new obligations which previously referred to "business letters" now extends to **all** email communications, faxes, and websites. In effect, a "business letter" is any communication in the course of the organisation's work, which has the purpose of furthering that work.

### ***Note 2: 'company name'***

The legally registered name is the name of the Company that is in the Companies Registration Office (CRO)'s database.

### ***Note 3: 'legal form'***

The legal form of the company can be confirmed by checking the company on the CRO's database. The typical legal form for a Community & Voluntary sector company is 'Company limited by guarantee not having a share capital'.

### ***Note 4: 'place of registration'***

The place of registration is where the company is registered e.g. registered in Dublin, Ireland. This information can be confirmed by checking the CRO database.

### ***Note 5: 'registered number'***

The registered number is stated on the company's Certificate of Incorporation. This can be found on the CRO database. It is usually an 6-digit number.

### ***Note 6: 'address of registered office'***

The registered office is the office at which the organisation normally does its business. The fact that it is the registered office must be made clear. This information is usually disclosed on the annual audited accounts for an organisation.

### ***Note 7: 'exemption from the obligation'***

The Minister can exempt a company from using "limited" in its name if it is a non-profit organisation. However, even if this is done, the fact that it is a limited company must be stated clearly on 'business letters' as per the new obligations.

### ***Note 8: 'extension to website and electronic communications'***

The information must be displayed in one prominent and easily accessible place e.g. in an "about us" section on the website with a prominent link on the home page. Whilst the ODCE is taking a reasonably relaxed attitude to this new obligation at the moment, it is a case of better safe than sorry, so it recommends the inclusion of the required information in the footer of an email as a matter of course

### **Example of the Wheel's new email footer:**

The Wheel, ISFC, 10 Grattan Crescent, Inchicore, Dublin 8.  
*This is the registered office of The Wheel*

Rotha Teoranta, trading as The Wheel, is a company limited by guarantee not having a share capital, registered in Dublin, Ireland with registered company number 302282.

Rotha Teoranta is also a charity with CHY number 13288.

Directors of Rotha Teoranta: Fran Bissett, Seamus Boland, Ann Broekhoven, Eileen Burke, Carol Conway, John Dolan, Etain Doyle, Carmel Dunne, Catherine Hickey, Jacquie Horan, Thomas McGettrick, John Saunders, Mary Rose Tobin, Elizabeth Waters, Paula Donohoe, Ann Marie Healy, Roger Sweeney

### ***Note 9: 'order forms'***

Even organisation's web site and letterhead complies with the regulations, all 'order forms' must individually also meet the obligations referred to in paragraphs (a), (c), (d), (e) & (f) in whatever format they are used e.g. hardcopy, on the website, etc.

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## Compliance Checklist

Obligation	Letterhead	Website	Email	Fax	Order Forms	Invoices / Receipts
Legal name of the company	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Company's legal form	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Name (and nationality if not Irish) of the company directors	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Place of registration of the company	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Company registration number	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Address of the company's registered office	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
The fact that the company is a limited company if "limited" or "teoranta" is not included in its name.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Plus, if applicable:						
In the case of a company which is being wound up, the fact that it is being wound up.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
If there is reference to the share capital of the company, the reference shall be to the paid-up share capital	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	