

CLAS CIRCULAR 2020/4 (20 February 2020)

Disclaimer

CLAS is not qualified to advise on the legal and technical problems of members and does not undertake to do so. Though we take every care to provide a service of high quality, neither CLAS, the Secretary nor the Governors undertakes any liability for any error or omission in the information supplied.

It would be very helpful if members could let us know of anything that appears to indicate developments of policy or practice on the part of Government or other matters of general concern that should be pursued.

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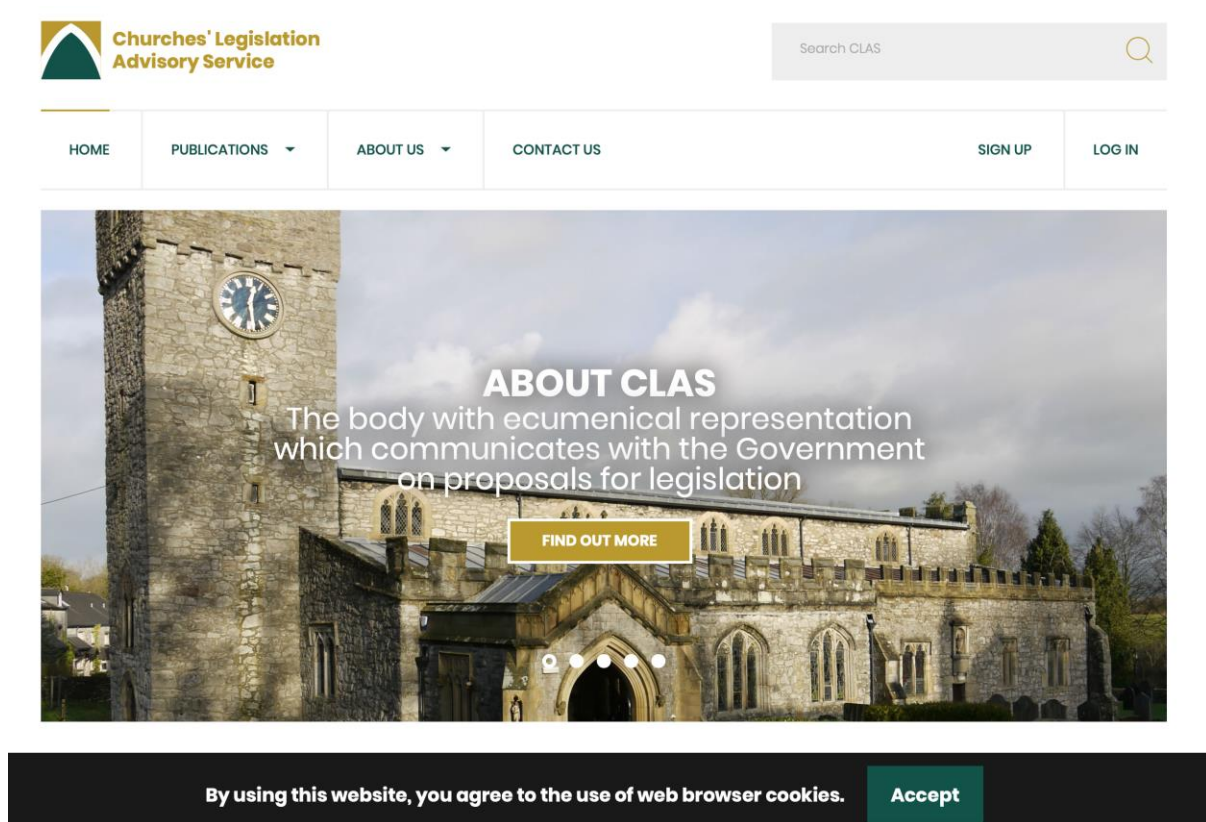
NEW CLAS WEBSITE

For action

CLAS has moved to a new website! Members must [register on the new website](#) to access future Circular articles. Registrations will not automatically transfer across from the old website.

When on the new website's homepage (see image below), members should register via the 'sign up' button in the top right. Members should then select to register as an 'individual' and chose their 'organisation' based upon which organisation provides their CLAS membership.

After completing the registration process and applying for membership , CLAS' Secretariat will activate applications as soon as possible.



CORONAVIRUS (COVID-19) GUIDANCE

For information and possibly for action

While we are very conscious that eucharistic theology and practice varies considerably among our member Churches, we thought that it might be helpful to bring to your attention the various pieces of official guidance of which we are aware that have been issued in relation to the possibility of transmission of the coronavirus at church services and meetings.

- The Church of England has published [Coronavirus \(COVID-19\) guidance for parishes](#).
- The Archdeacon of London has issued its own [Coronavirus \(Covid-19\) guidance for parishes](#) within the Diocese of London and the Diocese of Chichester has issued [Coronavirus advice for parishes](#).
- The Catholic Bishops' Conference of England and Wales has posted [Guidance to Catholics on Coronavirus](#), with a link to a 13-page downloadable document, [Coronavirus: Guidelines for the Church - Version 1 February 2020](#).

With regard to intinction, the Church of England guidance states: 'Intinction is not recommended (even by celebrants or communion-administrators) as this represents an infection transmission route'. Both the Diocese of London and the Diocese of Chichester remind congregations that the practice of intinction can create problems for those with gluten intolerance, because of the possibility of traces of gluten being transferred into the wine.

[Source: Diocese of London, 7 February; Diocese of Chichester and Catholic Bishops' Conference of England and Wales, 10 February; and Church of England, 14 February]

UK GOVERNMENT RESHUFFLE

For information

Following a Government reshuffle, the Prime Minister has confirmed his ministerial appointments, which include a new Treasury Minister responsible for charity taxation. You can track all the appointments [here](#).

Rishi Sunak, formerly Chief Secretary to the Treasury, is now Chancellor of the Exchequer, following Sajid Javid's resignation. Kemi Badenoch has been appointed as Exchequer Secretary to the Treasury, whose responsibilities include charities and Gift Aid. Jesse Norman has been reappointed as Financial Secretary to the Treasury and he has responsibility for VAT and Finance Bills within his portfolio.

Elsewhere, former Cabinet Office Minister, Oliver Dowden, has been appointed Secretary of State at the Department for Digital, Culture, Media and Sport. Dowden has overall responsibility for strategy and policy across the department, whose remit also includes the Office for Civil Society. Baroness (Diana) Barran retains her role as Parliamentary Under-Secretary of State for Civil Society and Loneliness at DCMS, with Nigel Huddleston joining DCMS as Parliamentary Under-Secretary of State for Sport, Tourism and Heritage.

[Source: Politics Home, February]

CHARITIES AND CHARITY LAW

Charity Commission inquiry into Christian charity

For information

The Charity Commission has [published](#) its inquiry decision into the Redeemed Christian Church of God ('RCCG') New Life Assembly (House of Prayer for All Nations). The Commission concluded that the charity's trustees left the charity without a governing body, which created the circumstances where charitable funds could be misapplied.

The inquiry found that £50,000 had been paid to a pastor of the charity. The payment had been arranged by the administrator, despite the administrator not being registered as a trustee. Inadequate financial controls had also failed to ensure the funds paid to the pastor were spent on the purposes of the charity and the pastor could only show that £35,000 had been spent on the charity's objects.

A repayment agreement has since been drawn up between the pastor and the administrator to cover the amount owed in full. As it was no longer operating, the charity was removed from the register.

[Source: Charity Commission, 14 February]

New SORP Committee announced

For information

The [Charity Commission](#), [Scottish Charity Regulator](#), and [Charity Commission for Northern Ireland](#) have announced that fourteen members have been newly appointed to the committee that oversees the rules for how charities across the UK and Ireland report on their finances – known as the [SORP Committee](#). The following applicants from the target representative groups, have been appointed.

Smaller charities:

- Diarmaid Ó Corrbuí (Republic of Ireland)
- Tony Clarke (Northern Ireland)
- Neal Trup (England and Wales)
- Michael Brougham (Scotland).

Funders:

- Max Rutherford (Association of Charitable Foundations, England and Wales)

Commentator/academics:

- Noel Hyndman (Queens University, Belfast, Northern Ireland).

Auditors, preparers and organisations:

- Daniel Chan (PWC, England and Wales)
- Gareth Hughes (Diocese of Down and Connor, Northern Ireland)
- Caron Bradshaw (Charity Finance Group, England and Wales)
- Joanna Pittman (Sayer Vincent, England and Wales)
- Carol Rudge (Grant Thornton, England and Wales)
- Tom Connaughton (Charities Institute Ireland, Republic of Ireland)
- Jenny Simpson (Wylie & Bisset LLP, Scotland)
- Tim Hencher (Scottish Council for Voluntary Organisations).

[Source: Charity Commission, OSCR, and CCNI, 13 February]

DATA PROTECTION

Data protection and Brexit

For information

On 29 January, the Information Commissioner's Office published a [statement](#) on data protection during the Brexit transition period. Unsurprisingly:

'During this period, which runs until the end of December 2020, it will be business as usual for data protection.

The GDPR will continue to apply. Businesses and organisations that process personal data should continue to follow our [existing guidance](#) for advice on their data protection obligations.'

[Source: ICO, 29 January]

EMPLOYMENT

National Minimum Wage updates

For information

The Government has [announced](#) that, following a review of its scheme, it will continue to name businesses that fail to pay their workers the National Minimum Wage or National Living Wage. The Government has, however, announced a few changes to the scheme, including:

- more frequent naming rounds
- increasing the naming threshold to employers who owe more than £500 to their workforce
- businesses that underpay by less than £100 will have the chance to correct their mistakes without being named, but will still have to re-pay their workers and could face fines of up to 200% of the arrears.

The Government has also decided that employers offering salary sacrifice and deductions schemes will no longer be subject to financial penalties if the scheme brings payment below the National Minimum Wage rate.

Separately, BEIS has [responded](#) to its consultation on the National Minimum Wage rules regarding salaried workers and the operation of salary-sacrifice schemes. The consultation particularly focused on where employers felt National Minimum Wage rules unfairly penalised them, without generating any benefit or protection for workers.

[Source: BEIS and HMRC, 11 February]

FAITH & SOCIETY

Civil Partnership, Marriages and Deaths (Registration etc) Act 2019

For information

On 3 February, The Rt Hon. the Lord Trefgarne [asked](#) what plans HM Government had to 'propose amendments to the provision of the Civil Partnership, Marriages and Deaths (Registration etc) Act 2019 as they relate to the issue of marriage certificates by churches immediately following the ceremony in question.'

The Baroness Williams of Trafford responded that: 'The General Register Office (GRO) is currently working on the secondary legislation, IT systems and administrative processes that are required to implement the marriage schedule system, which includes the issue of certificates following a ceremony.'

'GRO continues to engage interested stakeholders on these matters, including the Church of England and Church in Wales.'

[Source: Parliament website, 17 February]

IMMIGRATION & NATIONALITY

UK points-based immigration system

For information

The Home Office has [published](#) a policy paper outlining the UK's new points-based immigration system. Under the new system, which takes effect from 1 January 2021, applicants will need 70 points to be eligible to apply for a visa. There is currently no visa route for unskilled migrants. The points system for skilled workers is as follows:

Characteristics	Tradeable	Points
Offer of job by approved sponsor	No	20
Job at appropriate skill level	No	20
Speaks English at required level	No	10
Salary of £20,480 (minimum) – £23,039	Yes	0
Salary of £23,040 – £25,599	Yes	10
Salary of £25,600 or above	Yes	20
Job in a shortage occupation (as designated by the MAC)	Yes	20
Education qualification: PhD in subject relevant to the job	Yes	10
Education qualification: PhD in a STEM subject relevant to the job	Yes	20

Ministers of religion (and other specialist occupations, e.g. that support the arts) will apply through the existing routes that already apply to non-EU citizens, to EU citizens (the current 'Tier 5').

Whether or not the current Tier 2 (Minister of Religion) route is to continue in operation is not at all clear from the statement. We are trying to seek clarification.

[Source: Home Office, 19 February]

ODDS & ENDS

Package of support for storm-hit areas

For information

The Government has [announced](#) a package of support for storm-hit areas, including grants, council tax relief and business rate relief for people and businesses in areas affected by flooding. The package allows:

- flood-hit homes and businesses to apply for up to £5,000 to help make them more 'resilient' to future flooding
- flood-hit households to apply for up to £500 and 100% council tax relief
- flooded businesses to apply for up to £2,500 and 100% business rates relief.

[Source: MHCLG, 18 February]

Regulating Independent Educational Institutions consultation

For information

DfE has [published](#) a consultation – **closing 8 May** – on a number of proposals for legislation in relation to the regulation of independent schools. In summary, the proposals:

- expand on the categories of full-time institutions that will be regulated in the same way that independent schools are currently regulated, and defining what is 'full-time'
- change the basis for how some appeals against enforcement action, under the Education and Skills Act 2008, are determined by the court
- revise the system for making changes to the registered details of independent educational institutions.

[Source: DfE, 14 February]

SAFEGUARDING

Overview of child protection legislation in England

For information

The House of Commons Library has [published](#) a helpful briefing that gives an overview of child protection legislation in England. The briefing discusses the Children Act 1989 and the Children Act 2004.

[Source: House of Commons Library, 19 February]

SCOTLAND

Scottish Budget 2020

For information

As part of the Scottish Government's [Budget 2020-2021](#), the Office of the Scottish Charity Regulator was set a budget of £3.3m for 2019-20 and 2020-21 (an increase of £0.3m on 2018-19's budget) and the Third Sector budget increases to £24.9m in 2019-20 (compared to 2018-19's budget of £24.5m), but then decreases to £24.6m in 2020-21.

The Budget also introduces the following policies:

- properties with an Rateable Value of between £51,000 and £95,000 will now be charged an additional 1.3p on rates on top of the standard poundage
- an amendment to the reset period for Empty Property Relief from 6 weeks to 6 months
- the introduction of a 70-day requirement of actual letting for a self-catering property in order to be considered non-domestic and liable for non-domestic rates, rather than council tax
- introducing a district heating relief guaranteed until 2032.

[Source: Scottish Government, 6 February]

Scottish Cabinet reshuffle

For information

First Minister Nicola Sturgeon has [made](#) the following new appointments to the Scottish Government and cabinet.

- Cabinet Secretary for Finance – Kate Forbes (who also retains her current responsibility for the Digital Economy)
- Public Finance and Migration – Ben Macpherson
- Cabinet Secretary for the Economy, Fair Work and Culture – Fiona Hyslop
- Minister for Europe and International Development – Jenny Gilruth.

The following MSPs have acquired new responsibilities:

- Cabinet Secretary for the Constitution, Europe and External Affairs – Michael Russell
- Cabinet Secretary for Rural Economy and Tourism – Fergus Ewing.

[Source: Scottish Government, 17 February]

Scottish Government: right to buy land for sustainable development

For information

The Scottish Government has [published](#) its analysis of its consultation on proposals for legislation to bring into force part 5 of the Land Reform (Scotland) Act 2016. The analysis states that:

‘Overall there were 20 responses to this consultation, but not all respondents answered every question. Nineteen of the respondents agreed to their responses being published, though names of individuals were withheld where requested. For all questions except one, at least 50% of those who responded to the consultation agreed with the consultation proposals.’

[Source: Scottish Government, 7 February]

TAXATION

Claims and elections consultation

For information and possibly for action

The Office of Tax Simplification has published a [scoping document](#) and [consultation](#) – **closing 8 May** – on claims and elections. The work focuses on how the administration of claims and elections may be simplified and, where relevant, will also consider related policy issues, including around the awareness and uptake of charity reliefs, as well as the possibility of removing or replacing minor reliefs.

[Source: HMRC, February]

Gift Aid process for charities using text donations – AIMM guidance

For information

[Via the Charity Tax Group](#), the Association for Interactive Media and Micropayments has shared an HMRC-approved Gift Aid process for text/SMS donations which satisfies compliance requirements – specifically the practical issues in relation to the associated audit trail that hampered Gift Aid claims.

[Source: Charity Tax Group, 17 February]

Report on the Treasury/HMRC's management of tax expenditures

For information

The National Audit Office has published a [report](#) on HM Treasury and HMRC's management of tax expenditure, which includes some data on Gift Aid and VAT reliefs (mainly VAT zero rating on the construction of new dwellings – residential and charitable buildings).

[Source: National Audit Office, 14 February]

WALES

Welsh Government: Introduction of the Renting Homes (Amendment) (Wales) Bill

For information

The Welsh Government has [introduced](#) the [Renting Homes \(Amendment\) \(Wales\) Bill](#) to the Welsh Assembly, which, if passed, would amend the [Renting Homes \(Wales\) Act 2016](#). The Bill proposes to:

- extend the minimum notice period for issuing a section 173 notice under the 2016 Act (the equivalent of the current section 21 notice under the Housing Act 1988) from two months to six months
 - it will also prevent landlords from issuing such a notice until at least six months from the date of occupancy
- ensure that landlords are unable to issue rolling 'speculative' notices on a 'just in case' basis
- enact 'a number of changes' to the way that fixed-term standard contracts operate to close any loopholes and work-arounds.

[Source: Welsh Government, 5 February]