

CLAS CIRCULAR

2023/12 (1 June)

Disclaimer

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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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CHARITIES & CHARITY LAW

Charities Act 2022 implementation plan: update

For information

DCMS has updated the timetable for implementing the [Charities Act 2022](#), as follows:

Provisions of the Act expected to come into force in June 2023:

- Sections 9-14 and 35(a): Permanent endowment.
- Sections 17, 19-22: Charity land.
- Sections 25-28: Charity names.
- Section 38 and 39: Connected persons.
- Part of Section 40 and Schedule 2: Minor and consequential amendments.

Provisions of the Act expected to come into force by the end of 2023:

- Section 1-3: Charity constitutions.
- Sections 18 and 23: Charity land.
- Section 24 and Schedule 1: Amendments of the Universities and College Estates Act 1925 (section 24 and Schedule 1 will be included in the phase 3 commencement regulations but they will come into force in Spring 2025).
- Section 29: Powers relating to appointments of trustees.
- Section 31: Remuneration etc of charity trustees etc.
- Sections 33, 34 and 35(b): Charity mergers.
- Section 37: For remaining purposes.
- Section 40 and Schedule 2: For remaining purposes.

Provisions under further consideration prior to commencement:

- Sections 15 and 16: *Ex Gratia* Payments.

There is a full list, including those provisions already in force, with a press release [here](#).

[Source: DCMS, 24 May]

PROPERTY & PLANNING

Grants by parish, town and community councils to places of worship

For information

On 24 May, the House of Lords debated an amendment to the Levelling-up and Regeneration Bill tabled by the Bishop of Bristol which was intended to clarify the law about the powers (or lack of them) of parish, town and community councils to make grants to places of worship.

In reply to the debate, the Parliamentary Under-Secretary of State at DLUHC, Baroness Scott of Bybrook, said this:

'The intention of the Local Government Act 1894 was to provide a clear separation between the newly created civil parishes and what are now parochial church councils. However, the Government do not consider that it includes any general or specific provision that prohibits parish councils from funding the maintenance and upkeep of churches and other religious buildings. Parish councils have other powers that enable their contribution towards the upkeep of these buildings if it were deemed to be within their local communities' interest to do so. However, I understand the confusion and I thank the noble Lords who have raised these amendments. We have heard their concerns that the law may be ambiguous, and I know this is of great concern to parishes and noble Lords. I can assure them that we in the department are considering this issue carefully and will reflect on the comments made during this debate.'
[Emphasis added.]

We will continue watching this space...

[Source: Lords *Hansard*, 24 May]

Historic England *Missing Pieces Project*

For information **and possibly for action**

On Historic England has launched *The Missing Pieces Project*, which invites people "to share their pictures and stories of the unique, significant and memorable places on the National Heritage List for England". You can learn more about the project [here](#).

With over 400,000 protected places across England, Historic England “wants to learn about and document their hidden histories and reveal overlooked stories” and suggests that faith groups could use this as an opportunity to raise the profile of places of worship (and other buildings that they use) as beautiful, special places.

Places of worship are an important element of the listed buildings in England – the Church of England alone has about 13,000, and there are about 15,000 in total. *Anything that might raise their profile is probably worth doing.*

[Source: Historic England, 11 May]

TAXATION

HMRC scam warning

For information

Tax scams seem to be a major growth industry; however, officials at HMRC are particularly concerned about the latest tax phishing scam and we have had an e-mail from them asking us to put out an alert.

The authors of the scam are targeting Government Gateway log-in details. Instead of offering the usual bogus "tax refund", they ask recipients to click a link to "update their records" which, they say, are "out of date". One version refers to recipients' "Self-Assessment Online profile".

HMRC has posted updates about the scam on its [Twitter](#), [LinkedIn](#) and [Facebook](#) accounts. It has also published guidance on GOV.UK on how to [identify tax scam phone calls, emails and text messages](#).

[Source: HMRC, 26 May]