

# **CLAS CIRCULAR**

## **2023/13 (26 June)**

### **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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## PROPERTY & PLANNING

### Places of Worship Protective Security Funding Scheme

For information **and possibly for action**

The Home Office has [announced](#) that funding applications are now open for the Places of Worship Protective Security Funding Scheme. Funding to help protect places of worship, including churches and chapels, is available for physical protective security such as CCTV, intruder alarms and secure fencing. To apply for funding, applicants should submit evidence of their vulnerability and experience of hate crime. The application window is open for 8 weeks, and the Home Office will notify successful applicants from November 2023.

(It should be noted that the Jewish community receives funding for schools, synagogues and other community sites through a separate scheme called the Jewish Community Protective Security Grant.)

Application may be made online [here](#). Applications close on **Tuesday 15 August 2023**.

SAFE is running two free webinars to guide intending applicants through the process, on **Wednesday 28 June at 2 pm** and **Monday 10 July at 7 pm**. You can register for SAFE events [here](#).

[Source: Home Office, 21 June]

### Terrorism (Protection of Premises) draft Bill

For information

The UK Government has updated the documents on its Terrorism (Protection of Premises) draft Bill to include [Draft standard terrorism evaluation guidance](#). The most important aspect of the Bill for places of worship is that the Government is still keeping to its undertaking that they will all be treated as "standard duty" premises – on which the compliance obligations are much less onerous – regardless of capacity unless they impose an admission charge.

The Home Office does not intend that the new duty should cause additional costs for most places of worship, although there will be a time burden for compliance and work is being done to keep that as straightforward as possible. Places of worship are one of many voluntary sector groups that will come into the scope of the Bill and the Government says that it is aware that the impact on voluntary activity must be carefully assessed.

The Commons Home Affairs Committee undertook pre-legislative scrutiny of the [Terrorism \(Protection of Premises\) Draft Bill](#): CLAS and Cytûn submitted a joint memorandum.

[Source: Home Office, 21 June]

## SCOTLAND

### Second extension of Cost of Living (Tenant Protection) (Scotland) Act 2022

For information

Of interest to members who rent church property, [emergency measures](#) to protect tenants during the cost of living crisis, including the private rent cap and additional eviction protections, will remain in place until 31 March 2024 if approved by Parliament. This would mean:

- Most in-tenancy private rent increases would continue to be capped at 3%.
- Alternatively, private landlords could apply for increases of up to 6% to help cover certain increases in costs in a specified time-period where these costs can be evidenced.
- Enforcement of evictions would continue to be paused for six months for most tenants, except in certain specified circumstances
- Increased damages for unlawful evictions of up to 36 months' worth of rent would continue to be applicable.

There is a full Statement of Reasons from the Scottish Government, [here](#).

[Source: Scottish Government, 1 June]

## TAXATION

### HMRC consultation on charities tax compliance

For information and possibly for action

In April, HMRC published a [consultation on charities tax compliance](#). On first reading it, we were inclined to ignore it on the grounds that it appeared largely to revisit issues that had already been canvassed on previous occasions and on which HMRC already knew our views. On reflection, however, that was a misjudgement, and *we are currently working on a draft response and would welcome suggestions for what might be included*.

This consultation seeks to gather views and evidence on a series of proposed changes that, HMRC believes, will allow it to tackle “the small group of charities who obtain reliefs in ways that aren’t intended”. The intention is to examine the impact on the sector of some of the proposed options and how they might interact with charities and CASCs. It seeks to gather views and evidence that will help determine the impact of the proposed changes, “ensuring that charities and CASCs are spared unnecessary bureaucracy whilst allowing HMRC to effectively monitor the sector”. The four main groups of proposals are about:

- preventing donors from obtaining a financial benefit from their donation;
- preventing abuse of the charitable investment rules;
- closing a gap in non-charitable expenditure rules; and
- sanctioning charities that do not meet their Filing and Payment Obligations.

The consultation closes on **20 July**.

[Source: HMRC, 27 April]