

CLAS CIRCULAR 2023/14 2023/14 (18 July)

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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CHARITIES AND CHARITY LAW

Charities tax guidance: update

For information

HMRC has updated its [detailed guidance page](#) for charities on how the tax system operates.

Chapter 3, Section 3.4.5 has been updated to make it clear that donations made by an individual waiving a refund or a loan repayment due from a charity can be considered a donation of a sum of money where there is a clear agreement to cancel a loan or not accept a refund.

[Source: HMRC, 6 July]

EMPLOYMENT AND VOLUNTEERING

EU Settlement Scheme enhancements confirmed

For information

From September 2023, people with pre-settled status under the EU Settlement Scheme will automatically have their status extended by **two years** before it expires if they have not by then obtained settled status.

The process will be automated by the Home Office and reflected in the person's digital status. Those affected will be notified of the extension directly, in order to ensure that nobody loses his or her immigration status through failure to apply to switch from pre-settled to settled status.

The Home Office also intends to take steps automatically to convert as many eligible pre-settled status holders as possible to settled status once they are eligible for it, without them needing to make an application. During 2024, automated checks of pre-settled status will establish their ongoing continuous residence in the UK. Safeguards will be in place to ensure that settled status is not wrongly granted.

[Source: Home Office, 17 July 2023]

PROPERTY & PLANNING

Grant aid to places of worship in England

For information

As regular readers will be aware, the law on the powers of civil parish and town councils to grant aid local places of worship has been totally unclear and the both the Historic Religious Buildings Alliance and CLAS have been campaigning on the issue of clarification for several years. The nub of the problem has been that [s 8\(1\)\(i\) Local Government Act 1894](#) appears to prohibit such financial support and that – unlike other aspects of that Act – there has been no subsequent legislation that has decisively overridden the prohibition.

We are delighted to report that it looks as if the issue has now been satisfactorily resolved, at least so far as England is concerned. During report stage in the Lords, the Government inserted a New Clause in the Levelling-up and Regeneration Bill, as follows:

Powers of parish councils: “After section 19 of the Local Government Act 1894 (provisions as to small parishes), insert—

“19A Powers under other enactments

(1) Nothing in this Part affects any powers, duties or liabilities conferred on a parish council by or under any other enactment (whenever passed or made).

(2) This section does not apply in relation to community councils (see section 179(4) of the Local Government Act 1972).”

(Inserted subsection (2) refers to community councils in Wales, which are therefore excluded from the operation of the new section.)

The New Clause was [agreed to](#) by the Lords on 14 July. Given that it was moved by the Government, it is unlikely to be resisted by the Commons.

[Source: Lords *Hansard*, 14 July]

Listed Places of Worship Grant Scheme website

For information and possibly for action

The [Listed Places of Worship Grant Scheme website](#) has been redeveloped. Which is not before time – the site it replaces was almost unusable.

The redeveloped site includes a new online application portal. It follows the same format as the existing PDF form but will be easier to process than downloading and completing a physical document. The option to use the old PDF version will remain, but the application portal is planned to be more efficient, with all the information and attachments uploaded and submitted in one place.

[Source: DCMS, 30 June]

RSH Tenant Satisfaction Measures data pilot for small landlords

For information and possibly for action

Of possible relevance to some members, the Regulator of Social Housing is inviting small registered providers (those who own fewer than 1,000 homes) to take part in its Tenant Satisfaction Measures (TSMs) data collection pilot scheme. The Regulator introduced the TSMs in April 2023, and all social landlords need to collect and report the results to their tenants. Landlords with 1,000 or more homes also need to submit the results to the Regulator.

In response to consultation feedback, the Regulator of Social Housing has committed to carrying out a voluntary pilot with small providers to consider the possibility of collecting their TSM data also. The pilot will underpin the Regulator's final thinking on the matter; its aims are:

- to understand from small providers their experience so far in collecting the TSMs and any issues they may have encountered;
- to understand the potential benefits and challenges of the RSH collecting small provider TSM data; and
- to test potential approaches for RSH to collect the data in a robust and proportionate way

Small providers are encouraged to register their interest via [the RSH website](#).

[Source: Regulator of Social Housing, 11 July]

SCOTLAND

Charities Regulation and Administration (Scotland) Bill passed

For information

The Scottish Parliament has voted unanimously to pass the [Charities \(Regulation and Administration\) \(Scotland\) Bill](#). The Bill is intended to improve the accountability and transparency of charities and increase the powers of the independent Scottish Charity Regulator, and results from a consultation in the sector following proposals by OSCR.

Provisions of the Bill include:

- updating the criteria for the automatic disqualification of charity trustees and extending them to individuals with specific senior management positions in charities;
- removal from the Scottish Charity Register of unresponsive charities that fail to submit statements of account;
- a requirement for all charities in the Scottish Charity Register to have and retain a connection to Scotland;
- a requirement for OSCR to publish the statements of account for all charities in the Scottish Charity Register; and
- requirements for OSCR to include charity trustee names in the Scottish Charity Register, to keep an internal schedule of charity trustees' details and to create a publicly searchable record of charity trustees removed by the courts.

[Source: Scottish Government, 28 June]

WALES

Land Transaction Tax (Wales): update

For information **and possibly for action**

From **28 June 2023**, the [Land Transaction Tax return](#) will include a new higher rate question. Anyone completing a land transaction in Wales will need to complete this question if filing a higher rate transaction.

If you submit a higher rate return **before 28 June**, you do not need answer the new question.

If you start a higher rate return before 28 June but submit it **after 28 June**, a response to the new question will be needed before the return can be submitted.

Furthermore, from **3 July** you will only be able to file LTT returns online.

[Source: Welsh Government, 29 June]