

## **CLAS CIRCULAR**

### **2025/03 (20 February)**

#### **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 & CHARITY LAW

### Charity Commission: regulatory alert on the offence of “failure to prevent fraud”

For information

On 1 September 2025 a new “failure to prevent fraud” offence comes into force. It will affect large incorporated charities that meet at least two of the following criteria:

- more than 250 employees;
- £36m of income;
- or £18m in total assets.

Under it, an organisation may be criminally liable where an employee, agent, subsidiary, or other “associated person” commits a fraud intending to benefit the organisation (or its clients) and the organisation did not have reasonable fraud prevention procedures in place. *It does not need to be demonstrated that directors or senior managers ordered or knew about the fraud.*

The Charity Commission is [alerting all relevant charities](#) to read the [Home Office guidance](#), and where necessary to enhance their approach to fraud prevention and seek professional legal advice.

[Source: Charity Commission, 5 February]

## FAITH & SOCIETY

### Places of Worship Protective Security Scheme

For information **and possibly for action**

The Home Office has issued guidance on the [Places of Worship Protective Security Scheme](#) in England and Wales. *The scheme is not yet open for applications, but the Home Office will publish details on future application windows on its website when available.*

The Scheme applies to all faiths except Judaism and Islam, which have their own separate schemes. It covers both places of worship and their associated community centres (a faith-based community centre that is run by or located near a place of worship and where regular worship takes place). You should apply if:

- you have experienced hate crime at your place of worship or community centre;
- you feel that your place of worship or community centre is vulnerable to hate crime; and/or
- there has been hate crime in your local area towards other places of worship or people who attend them.

The scheme provides free security measures such as CCTV and gates, subject to inspection by the Home Office and an assessment based on need.

[Source: Home Office, 13 February]

## PROPERTY & PLANNING

### Listed Places of Worship Grant Scheme

For information

In answer to a Written Question from Lord Parkinson of Whitley Bay (Con) as to whether the annual limit of £25,000 on the amount that individual places of worship can claim under the Scheme will apply to the building in which the work was carried out or to the body making the claim (such as a multi-parish benefice), Baroness Twycross [clarified the position](#) as follows:

“The annual limit of £25,000 applies to the individual listed place of worship.”

[Source: House of Lords UIN HL4384, 6 February]

### Improving the energy performance of privately rented homes

For information **and possibly for action**

The Government is proposing to raise the minimum energy efficiency standard required in England and Wales to the equivalent of Energy Performance Certificate (EPC) C by 2030. This consultation follows on from a consultation in 2020, with updated proposals to account for new and relevant considerations, including proposed reforms to EPCs.

The Government is asking for responses from stakeholders who would be affected by changes to the private rented sector, as well as those who could represent the sector.

The consultation can be accessed [here](#), and additional background documents [here](#). The consultation closes on **2 May**.

[Source: DESNZ, 10 February]

## SCOTLAND

### Charities (Regulation and Administration) (Scotland) Act 2023: implementation

For information

The Office of the Scottish Charity Regulator has [published the following advice](#) on preparing for the changes in the information which it collects:

***“Additional requirements for charities to improve transparency and accountability for the sector.***

From this summer, your charity will need to provide OSCR with details about its trustees. Then, starting at the end of 2025, full charity accounts will begin to be publicly available on the [Scottish Charity Register](#).

These changes stem from the [Charities \(Regulation and Administration\) \(Scotland\) Act 2023](#), which strengthens oversight and public trust in the sector. Some provisions, such as OSCR's expanded inquiry powers, are already in effect.

OSCR will be updating the OSCR Online system to help charities give us this information, and we are working with charities and other people in the sector to make sure these changes are as helpful and easy to use as possible. We will be in touch with more information and guidance over the next few months, but there are a few things you and your fellow charity trustees should be thinking about just now.

#### **Providing trustee details to OSCR and the publication of trustee names**

Charity trustees are the individuals responsible for the overall control and management of a charity. They may be referred to in your charity as directors or committee members, but legally, they are recognised as 'charity trustees'.

Starting in summer 2025, OSCR will require charities to submit the following details for each charity trustee:

1. Name
2. Home address
3. Email address
4. Telephone number
5. Date of birth

These details will be kept securely and used by OSCR to help us regulate charities more effectively and to contact trustees where we need to.

The first and last name of each charity trustee will be published on the Scottish Charity Register from the end of 2025. This will enhance transparency and public trust, allowing donors, funders, and the public to see who is responsible for governing each charity. Individual trustees will be able to apply for their name not to be published, but only where this might put safety or security in jeopardy. We will provide more details of this when data collection begins.

At the moment, you should:

- make sure all your charity trustees know about this change.
- gather the required information about all your charity's trustees.
- make sure your charity has [granted OSCR Online access](#) to the appropriate individuals.

### **Publication of all charity accounts**

Each year, all charities registered in Scotland must submit their accounts to OSCR, which include:

1. Annual accounts
2. A Trustees' Annual Report
3. An external scrutiny report

Charities submit this information within nine months of their accounting year-end as part of their online annual return.

Currently, OSCR publishes accounts on the [Scottish Charity Register](#) for charities that meet certain criteria based on legal form and income, and we 'redact' (or blank out) any personal information about individuals in the accounts. Charities are required to provide their latest accounts upon request and may choose to share additional financial information on their own platforms.

From the end of 2025, every accounts document submitted to OSCR will be publicly available on the Scottish Charity Register for at least five years. These documents will be published exactly as received, and OSCR will no longer redact any personal information from these documents prior to publication.

This change benefits both charities and the public. By publishing annual reports and accounts, charities can demonstrate their financial stewardship, transparency, and effectiveness. Donors, funders, and the wider public will have easy access to financial information, allowing them to make informed decisions about supporting specific charities.

At the moment, you should:

- carefully consider what information to include in your accounts before drafting them. Some personal data is required by the legislation, such as the names of charity

trustees. However, you may want to consider if it is appropriate to include the names and images of other volunteers or beneficiaries.

- make sure your accounts can easily be displayed online, with a PDF document being the most preferable option.
- consider adding digital or typed signatures, rather than handwritten.
- make sure that submitted information is accurate and on time – that's the responsibility of the charity trustees.

[If you need support with charity accounting, please read this guidance on our website.](#)"

[Source: OSCR, 19 February]

## TAXATION

### Council tax: "religious" exemption

For information

In response to a Parliamentary Question from Rupert Lowe (Reform UK, Great Yarmouth) asking "what information her Department holds on the (a) total amount of people who are exempted from paying council tax for religious reasons and (b) estimated total value of council tax exemptions for religious reasons in each local authority in the last financial year", Jim McMahon, Minister of State, Housing, Communities and Local Government), [answered](#) as follows:

*"It is not true to say that individuals can be exempt from council tax for religious reasons. A dwelling may be exempt from council tax where it is unoccupied but is held for the purposes of being occupied by a minister, of any religious denomination, in order for them to perform their duties.*

Based on the latest available data 1,203 dwellings were in receipt of this exemption in England in 2024. The Government does not collect data on the council tax revenue foregone in providing this exemption." [our emphasis].

[Source: Commons *Hansard*, 18 February]