

CLAS CIRCULAR 2022/03 (24 MARCH 2022)

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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 receives Royal Assent

For information **and possibly for action**

The [Charities Act 2022](#) received Royal Assent on 24 February. The Act represents the culmination of the Law Commission's charity law project, with the Act implementing recommendations made in its 2017 [Technical Issues in Charity Law](#) report. The key reforms are on the following issues:

- Amending Governing Documents
- Failed fundraising appeals
- Permanent Endowment
- Land transactions

The Charity Commission has announced that it will not be possible to make all of the necessary changes immediately - not least because some of the changes require secondary legislation and others changes to the Commission's systems and processes. The Commission aims to implement the changes gradually between now and the autumn of 2023.

[Source: Parliament, 24 February; Charity Commission, 25 February]

Charity Commission statement on Ukraine crisis and its implications for charities

For information **and possibly for action**

The Charity Commission has [issued](#) a statement on the crisis in Ukraine and its implications for charities. The statement has been replicated below.

'The invasion of Ukraine by Russia is a shocking event, which has upturned the lives of many millions of people in Ukraine, and challenges the sense of peace and security in which many Europeans have lived for two generations. It seems probable that the repercussions will impact widely across society, including for many charities registered with us, responding to these events as they unfold.

The British public has already responded with immense generosity, donating millions of pounds to support those affected by the war. Together with the Fundraising Regulator, we are reminding the public that giving to established registered charities with experience of delivering humanitarian aid in challenging environments is often the most efficient and helpful way to support those in need.

Many charities have launched emergency fundraising appeals, and we are reminding trustees of our guidance on running effective and impactful appeals, and on holding, moving and receiving funds safely.

Many charities operate in Russia, and may come under increasing pressure as a result of the implications of sanctions, difficulties in transferring funds and because of the operating environment for civil society in that country. To keep up to date with the latest financial sanctions, charities can sign up to e-alerts from HM Treasury and find guidance from the Office of Financial Sanctions Implementation (OFSI). We urge trustees to consider our guidance on working in high-risk areas, and to ensure that they are following Foreign, Commonwealth and Development Office (FCDO) advice, and keeping staff, volunteers and funds safe.

All charities should also know their donors, and consider whether or not to accept donations, including where there may be a reputational implication for them in doing so. Our guidance is here, and we encourage all charities to read this in light of the current international context. We also have general guidance on managing risks when working internationally.

There will be other implications for charities, both short and long term, that we cannot yet predict. The Commission will remain alive to the issues and risks facing charities, and we encourage charities to do likewise. We will promote or update our guidance as needed. We want to help support charities, which play such a vital role in our society, to get it right and make the biggest impact possible.

We encourage charities to visit our GOV.UK pages for any updates to our guidance, and to get in touch with our contact centre if they have any specific questions or concerns.'

[Source: Charity Commission, 2 March]

Government names preferred candidate for Charity Commission Chair

For information

DCMS has [announced](#) that Orlando Fraser is the Government's preferred candidate for the Charity Commission Chair. Orlando Fraser has been a commercial barrister for nearly 30 years, practising at 4 Stone Buildings. He was appointed Queen's Counsel in 2014. Previously, he served on the board of the Charity Commission from 2013 to 2017, where he acted as one of two statutory legal members and chaired the Governance & Remuneration Committee and the Policy & Guidance Committee. He has also served on the Civil Justice Council and the NCVO's Advisory Council.

[Source: DCMS, 8 March]

Guidance on reporting safeguarding concerns in a charity

For information and possibly for action

DCMS has [published](#) guidance that sets out information for organisations that deliver charitable activities on how to safeguard people from harm or abuse.

[Source: DCMS, 10 March]

EMPLOYMENT

End of COVID-19 rules: what employers need to know

For information **and possibly for action**

Joanne Moseley, of Irwin Mitchell LLP, has [published](#) an article on *Lexology* on what employers need to know regarding the end of COVID-19 rules.

[Source: *Lexology*, 22 February]

FAITH & SOCIETY

Divorce, Dissolution and Separation Act 2020 (Consequential Amendments) Regulations 2022

For information and possibly for action

On 8 February, the House of Lords [debated](#) the Divorce, Dissolution and Separation Act 2020 (Consequential Amendments) Regulations 2022 in Grand Committee. Lord Stewart of Dirleton (the Advocate-General for Scotland, though the Act applies to England and Wales) said:

‘the draft instrument ... makes consequential amendments to primary and secondary legislation relevant to the Divorce, Dissolution and Separation Act 2020, ***ahead of its planned commencement on 6 April this year*** [emphasis added]. The purpose of these measures is twofold: first, to introduce a new jurisdiction ground for joint applications for divorce—namely, either applicant’s habitual residence; secondly, to update the terminology relating to divorce proceedings consequential on the language changes made by the aforementioned divorce Act..

[Source: Lords *Hansard*, 8 February]

Outdoor civil weddings and civil partnerships made permanent

For information and possibly for action

The Ministry of Justice has [announced](#) that outdoor weddings at licensed venues in England and Wales will be legalised permanently after the change received “overwhelming support” from the public, faith groups and the wedding industry in a recent consultation. The intention is to lay a further Statutory Instrument and bring it into force immediately upon the expiry of the temporary permission so that outdoor civil marriages and civil partnerships may continue indefinitely beyond 5 April 2022.

In addition, the consultation proposed that the policy of permitting outdoor ceremonies should be extended to *religious* marriages, using a separate Legislative Reform Order. However, though primary legislation will be needed to amend the law relating to where religious marriages must take place, it will not be possible to make provision for outdoor religious weddings in time for it to come into force in April 2022. The proposed changes are to be permissive, meaning that no religious group or owner or trustee of a place of worship registered for marriages will be obliged to provide outdoor ceremonies.

[Source: Ministry of Justice, 15 March]

The right to choose: Government guidance on forced marriage

For information

The UK Government has [published](#) a document comprising statutory guidance for heads of safeguarding organisations, and non-statutory guidance for front-line professionals, on forced marriage.

[Source: Home Office and Foreign, Commonwealth and Development Office, 21 March]

NORTHERN IRELAND

Competition to appoint new Members to the Historic Buildings Council and the Historic Monuments Council

For information

The Department for Communities has [launched](#) a competition to appoint five Members to the Historic Buildings Council and seven Members to the Historic Monuments Council.

[Source: Department for Communities, 10 March]

Charities Act (Northern Ireland) 2022

For information **and possibly for action**

The CCNI has [announced](#) that the Charities Act (Northern Ireland) 2022, is about to come into force. A note with helpful information for charity trustees and members can be found [here](#), but the text of the Act itself is still not available on the legislation.gov.uk website.

The new law will effectively reinstate the full register of charities by reinstating just over 7,200 decisions which had been made in good faith by Commission staff but which were subsequently declared null and void by the Court of Appeal as *ultra vires*. The nullified decisions include a range of consents given by the Commission to charities such as agreement to changes to governing documents, or permission to carry out certain transactions. The Act will also increase the public transparency of the charity sector by reinstating annual reporting by charities.

[Source: CCNI, 2 March]

ODDS & ENDS

Inclusive Britain: Government response to the Commission on Race and Ethnic Disparities

For information

The UK Government has [published](#) its response to the report by the Commission of Race and Ethnic Disparities. The report sets out over 70 actions in response to these recommendations, grouped under three main themes: trust and fairness, opportunity and agency, and inclusion.

[Source: DLUHC, 17 March]

PROPERTY & PLANNING

Private Parking code of practice

For information **and possibly for action**

The [Private Parking Code of Practice](#) has been laid in draft before Parliament. The Code will apply to private parking operators, which will be expected to adhere to it fully by the end of 2023. It applies to England, Scotland and Wales and covers public use car parks, private use car parks, short stay areas and prohibited parking areas. It does not cover on-street parking on public highways. More information can be found [here](#).

[Source: Thomson Reuters Practical Law, 17 February]

Right to rent immigration checks: landlords' code of practice

For information **and possibly for action**

The Home Office has [updated](#) its landlords' code of practice relating to 'right to rent' immigration checks. The code has been updated to include the final versions of the code of practice on right to rent: civil penalty scheme for landlords and their agents (in force from 6 April 2022) and the code of practice for landlords: avoiding unlawful discrimination when conducting 'right to rent' checks in the private rented residential sector (in force from 6 April 2022).

[Source: Home Office, 4 March]

TAXATION

Spring Statement 2022

For information and possibly for action

On 23 March, the Chancellor of the Exchequer [delivered](#) a [Spring Statement](#) which included the following:

- National Insurance starting thresholds will rise to £12,570 from July.
- Fuel duty on petrol and diesel will be cut by 5p per litre as of 6 pm on 23 March.
- VAT on energy saving materials such as solar panels, heat-pumps and roof insulation will be reduced from 5% to zero for five years in Great Britain; however, under EU VAT law this reduction cannot be applied in Northern Ireland.
- The primary threshold for Employees' National Insurance Contributions will be raised from £9,880 to £12,570 from July 2022, aligning it with the income tax personal allowance
- The Employment Allowance – a relief which allows smaller businesses to reduce their employer's National Insurance Contributions bills each year – will be increased from £4,000 to £5,000.
- A broader tax strategy that the Government will consult in the future, including on reviewing R&D.

The Statement also included a commitment to lower the standard rate of income tax to 19% by the end of the present Parliament in 2024. For charities, this will mean that, in principle, the sum reclaimable on Gift-Aided donations will be reduced; however, the Treasury [announced](#) that there will be a three-year transition period for Gift Aid relief to maintain the income tax basic rate relief at 20% until April 2027.

[Source: HM Treasury, 23 March]

WALES

Consultation on the splitting of non-domestic properties for valuation purposes

For information **and possibly for action**

The Welsh Government has [published](#) a consultation on the splitting of non-domestic properties in Wales for valuation purposes. The consultation seeks views on proposed changes to legislation about ratepayers who occupy more than one unit of property in a shared building.

[Source: Welsh Government, 9 March]