

CLAS CIRCULAR

2025/01 (14 January)

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

Stone King's charity property law review 2024

For information

Stone King LLP has published two talks by Christopher D Jones, one of its partner, on charity property law, [here](#).

In the first, he revisits some of the main legal developments in the sector from 2024 and looks ahead to some of the changes on the horizon in 2025, including a detailed look at the Charities Act 2022, the Leasehold and Freehold Reform Act 2024, and biodiversity net gain (BNG), which requires developers to ensure that, after works are completed, wildlife habitats are left in a measurably better state than they were before the development.

In the second, he covers the current proposals in the Renters' Rights Bill, such as the abolition of assured shorthold tenancies and creation of the new Private Rented Sector Database. He also covers the Terrorism (Protection of Premises) Bill. Looking ahead to the future of the sector, he also touches on the following:

- the Listed Places of Worship Grant Scheme;
- the Law Commission project on burial, cremation, and new funerary methods;
- landlord and tenant law;
- Energy Performance Certificates and minimum energy efficiency standards; and
- transparency of land ownership.

[Source: Stone King, 12 December]

Charity Commission Annual Returns Regulations 2024

For information

The Charity Commission has published [guidance on the Charity Commission Annual Returns Regulations 2024](#), which prescribe the information to be included in charities' annual returns from 1 January 2025 onwards.

[Source: Charity Commission, 20 December]

Consultation: Understanding the risks non-profit organisations face from terrorist financing schemes

For information **and possibly for action**

The Charity Commission for England and Wales is [seeking information](#) from the UK voluntary sector and wider civil society to help it identify and understand potential vulnerabilities, trends and threats in respect of the risk of terrorist financing abuse. As there is no single regulator in the UK for the entire sector the Commission is leading this work, as it did in 2016-2017, with support from other UK regulators.

The Commission is keen to receive responses from all non-profit organisations, regardless of whether or not they are charities and wherever they operate in the UK. It intends that answers to the questionnaire should be anonymous and asks that respondents should avoid providing any information that might identify anyone. The consultation will close at 23.59 on **31 January**.

[Source: Charity Commission, 3 January]

Allowances, expenses and reliefs for charities

For information **and possibly for action**

HMRC has published an easy-access compilation of its pages for the various ways to reduce a tax bill for charities, community sports clubs, limited companies and the self-employed.

The relevant pages for charities are linked below:

[Tax relief when you donate to a charity](#)

[Charge, reclaim and record VAT](#)

[Claim capital allowances](#)

[Claiming Gift Aid as a charity or CASC](#)

The full page is available [here](#).

[Source: HMRC, 17 December]

ODDS & ENDS

Call for evidence on pricing practices in the live events sector

For information **and possibly for action**

The Department for Culture, Media, and Sport is seeking evidence about pricing practices in the live events sector, the impact of current pricing practices on consumers, and whether the current consumer framework is sufficient to ensure that consumers are treated fairly.

For the purposes of this call for evidence, the live events sector refers to a broad range of events, including music concerts, sports events, theatre performances, festivals, and other live entertainment experiences. It does not cover ticket sales within other sectors. Charities which sell tickets for live events of this kind, or host events with other organisations, may wish to contribute to this consultation.

The consultation can be found [here](#), the supporting documents can be found [here](#), and it closes on **4 April 2025**.

[Source: Department for Culture, Media and Sport, 12 January]

PROPERTY & PLANNING

Consultation: compulsory purchase

For information **and possibly for action**

The Law Commission has published a consultation paper on [compulsory purchase](#), in England and Wales as part of a review of the current law on compulsory purchase and compensation. The Commission believes that the current law is fragmented, hard to access and in need of modernisation, and in the early 2000s conducted a three-year project, Towards a Compulsory Purchase Code, which resulted in the publication of two reports dealing with compensation and procedure respectively. This consultation paper builds on these reports, while taking account of subsequent piecemeal reforms to the law. It seeks views on ways in which to simplify, consolidate and modernise the law. It also looks at technical changes that may be needed to make the law work better.

The Commission is seeking views from anyone with an interest in or awareness of this area. Find out more on the [compulsory purchase project page](#). The consultation is open until Monday **31 March**.

[Source: Law Commission, 5 January]

Call for Evidence: Protecting built heritage

For information **and possibly for action**

The House of Commons Culture, Media and Sport Committee has announced an inquiry into "Protecting Built Heritage". It invites responses to the following questions:

1. What are the most significant challenges facing owners and operators of built heritage assets, and how are they affecting what those sites can offer? What interventions are needed to prevent the managed decline of heritage assets on publicly-owned land? What can the Government do to make it easier for communities or local businesses to take ownership of historic buildings?
2. How effective are the current funding and finance models for built heritage? What should long-term public funding for the sector look like?
3. What role does built heritage play in the regeneration of local areas and in contributing to economic growth and community identity? How can heritage buildings be supported to increase energy efficiency and contribute to the Government's net zero targets?

4. What are the financial, regulatory and practical barriers to preserving built heritage? What policy changes are needed to make restoring historic buildings easier and less expensive?
5. What policies would ensure that the UK workforce has the right skills to maintain our heritage assets?

The call for evidence closes on **3 February** – further details [here](#). **CLAS will be submitting a response.**

[Source: Culture, Media and Sport Committee, 18 December]