

CLAS CIRCULAR

2025/08 (30 May)

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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

Gift Aid

For information

[Chapter 3](#) of HMRC's *Detailed tax guidance for charities* has been slightly updated in relation to family tickets.

Section 3.39.39 of the advice previously stated: "What constitutes a 'family' for the purposes of a 'family ticket' depends on the circumstances. Typically, a family ticket will be available to a couple and their minor children or to everyone living in the same home — which might include adult children and grandparents. Either is acceptable for Gift Aid purposes."

It now states: "What constitutes a 'family' for the purposes of a 'family ticket' depends on the circumstances. By definition a family is a group of one or more parents and their children living together as a unit. An example could be a couple and their minor children, or everyone living in the same home — which might include adult children and grandparents. Either is acceptable for Gift Aid purposes."

[Source: HMRC, 6 May]

Updated guidance for charity trustee selection

For information **and possibly for action**

The Charity Commission has updated its guidance on trustee selection and recruitment following a [report](#) which found that only 6% of trustees were recruited following job advertising and that most charities relied on personal contacts to recruit new trustees.

The new guidance advises charities to keep their trustee role description under review and to distinguish between what is required for the role, and what can be learnt in it. It also highlights courses to help charities reach a wider variety of potential trustees, and the need for trustees with a working technical knowledge of the sector and how to recruit them.

The updated guidance is reflected in the pages on the Charity Commission website '[Trustee board: people and skills](#)' and '[Finding and appointing new trustees \(CC30\)](#)'.

[Source: Charity Commission, 14 May]

Charity Annual Return 2025: question guide

For action

The Charity Commission has published its [question guide](#) for trustees preparing their 2025 Annual Return. It's a must-read.

[Source: Charity Commission, 23 May]

SCOTLAND

Scottish Programme for Government 2025-6

For information **and possibly for action**

The Scottish Government has published its [Programme for Government for 2025-6](#). Below is a summary of points from the Scottish Government for the attention of CLAS members:

Employment

- The Government will look to apply fair work principles – including provision of flexible and family friendly working practices and actions to address workplace inequalities – to public sector funding.
- A working group is currently considering the recent ruling by the UK Supreme Court on the definition of a woman – *For Women Scotland v The Scottish Ministers* – within scope of the Equality Act 2010 and its impact on policies, guidance and legislation.

Property and Planning

- Acting on feedback from the current [Housing \(Scotland\) Bill consultation](#) closing on 18 July, Scottish Ministers could use powers in the Bill to allow for exemption from rent control, in certain circumstances, including new property built exclusively for rent and midmarket rent.
- The Government aims to provide 8,000 homes for social renting, mid-market renting, and low-cost home ownership.
- A consultation will be launched before the summer recess on how Co-ownership Authorised Contractual Schemes are used by those looking to invest in Scotland as well as the role of Land and Buildings Transaction Tax (LBTT).
- The Government will consult on mechanisms for accelerating housebuilding, including land assembly, build out rates and fiscal measures that stimulate access to land with planning permission.

Taxation

- The Government has pledged no further divergence from the rest of the UK on income tax for the rest of the Parliament (due to end May 2026).

[Source: Scottish Government, 6 May]

EHRC: consultation following *For Women Scotland Ltd v The Scottish Ministers*

For information **and possibly for action**

The Equality and Human Rights Commission has opened a consultation on its code of practice for services, public functions and associations, to gather feedback on the changes that it has made to the code following the UK Supreme Court judgment on 16 April 2025 in *For Women Scotland Ltd v The Scottish Ministers*:

“We acknowledge the importance of these changes to people with the protected characteristics of sex, sexual orientation and gender reassignment. Our role is to ensure everybody’s rights are protected in line with the law, so that no one experiences discrimination or harassment as a result of their protected characteristic when using services. We are committed to developing guidance that provides legal clarity and practical support for organisations following the Supreme Court judgment.”

The consultation is [here](#). It closes on **30 June**.

[Source: EHRC, 20 May]

WALES

Wales: Non-domestic rates multipliers consultation

For information **and possibly for action**

The Welsh Government is consulting on proposals to change multipliers for non-domestic rates to better favour physical retail outlets and make them better able to compete with their online counterparts.

The Welsh Government is proposing introducing weighted multipliers for different value properties. Lower value properties will have a lower multiplier rate, while higher value properties will have a higher one. The Welsh Government says 95% of shops will fall within the lower rate, which would apply to properties with a rateable value below £51,000. Likewise, the higher rate multiplier would apply to properties with a rateable value above £100,000 but would exclude properties such as museums; schools, colleges, and universities; and leisure centres.

The consultation can be accessed [here](#).

Alternatively, a [submission form](#) can be completed and emailed to CTandNDR.Consultations@gov.wales. It will close on **12 August**.

[Source: Welsh Government, 20 May]