

CLAS CIRCULAR 2026/10 (27 May)

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

Data (Use and Access) Act 2025: implementation

For information and **possibly for action**

The [Data \(Use and Access\) Act 2025](#) is the legislation that permits charities to use the “soft opt-in”, which allows them to send electronic mail marketing to people whose personal information they collect when they support, or express an interest in, your work, unless they object. It also introduces a new “recognised legitimate interests” basis for handling personal information. *However*, it also imposes new duties on data handlers, one of which is to have a data protection policy in place.

Under the new rules, which come into operation on **19 June 2026**, all organisations will be legally required to handle data protection complaints expeditiously. Under it, they *must*:

- give people a way of making data protection complaints to the organisation;
- acknowledge receipt of complaints within 30 days of receiving them;
- without undue delay, take appropriate steps to respond to complaints, including making appropriate enquiries, and keep people informed; and
- without undue delay, tell people the outcome of their complaints.

The Information Commissioner’s Office has published guidance, [here](#).

[Source: ICO, 8 May]

EMPLOYMENT

For information

Tax-free car mileage rate

Chancellor Rachel Reeves has raised the tax-free mileage rate from 45p to 55p per mile for the first 10,000 business miles – backdated to 6 April 2026. She has also extended fuel duty freeze until at least December 2026. You are allowed to pay your employee a certain number of MAPs each year without having to report them to HMRC. This is called an “approved amount”.

If, however, you make payments to employees above a certain amount, you must report them to HM HMRC and deduct and pay tax, but this is only if this is above the “approved amount”. To calculate the approved amount, multiply your employee’s business travel miles for the year by the rate per mile for their vehicle.

The [Approved Mileage Allowance Payment \(AMAP\)](#) rate is an official tax-free allowance which is used to reimburse employees or volunteers for the use of vehicles they own or lease and use in the course of their duties. It is set by HM Treasury, enforced by HMRC and based on the overall cost of motoring (including fuel, insurance, equipment, repairs and depreciation).

The AMAP rate for cars from April 2026 is 55p per mile for the first 10,000 miles and 25p per mile thereafter. This can be topped up by 5p per mile per passenger. Many volunteer car schemes use the AMAP rate as a benchmark to ensure their volunteer drivers are not left out of pocket. It can also be used by HMRC to determine whether an individual is judged to be ‘making a profit’ from volunteering. So long you do not exceed the AMAP rate, your volunteers do not have to report their volunteer expenses to HMRC.

The AMAP rate is advisory rather than mandatory. Operators can choose to pay a higher (or lower) rate than the AMAP rate. However, if you exceed the AMAP rate while reimbursing your volunteers, they may need to complete a self-assessment tax return, **which may have implications for their tax obligations or social security entitlements**. This can be checked [here](#).

[Source: GOV.UK, 21 May]

FAITH AND SOCIETY

Equality Act 2010: EHRC Draft Code of Practice

For information

The Equality and Human Rights Commission has published its [Draft Code of Practice for services, public functions and associations, 2026](#). The draft Code, which runs to 14 chapters, largely results from the Supreme Court judgment in [For Women Scotland Ltd v The Scottish Ministers \[2025\] UKSC 16](#), in which the Court ruled that a Gender Recognition Certificate (GRC) does not change a person's legal sex for the purposes of the Equality Act 2010 and that "sex", "woman" and "man" mean, respectively, biological sex, biological woman and biological man for the purposes of the Equality Act 2010.

The draft Code relates only to the application of the judgment to the Equality Act 2010. It does not deal with the implications of the For Women Scotland judgment for the application of section 9 of the Gender Recognition Act 2004 to any other legislation: in brief:

"2.52 A trans person will be protected from discrimination because of gender reassignment, whether they have a GRC or not.

2.53 A trans person will also be protected from sex discrimination, whether they have a GRC or not. They will also be protected from sex discrimination related to their acquired gender where they suffer

- direct discrimination by association or where this is because of their perceived sex in their acquired gender..., indirect discrimination by association... [or] harassment related to sex...".

Religion or belief

Regarding religion or belief, the draft guidance says this:

"2.70 The protected characteristic of religion or belief includes any religion and any religious or philosophical belief. It also includes a lack of any such religion or belief (section 10, paragraph 1 and 2).

2.71 For example, Christians are protected against discrimination because of their Christianity and non-Christians are protected against discrimination because they are not Christians, irrespective of any other religion or belief they may have or any lack of one.

2.72 The meaning of religion and belief in the Act is broad and consistent with Article 9 of the European Convention on Human Rights (which guarantees freedom of thought, conscience and religion).

Meaning of religion

2.73 'Religion' means any religion and includes a lack of religion (section 10, paragraph 1). The term 'religion' includes the more commonly recognised religions in the UK such as the Baha'i

faith, Buddhism, Christianity, Hinduism, Islam, Jainism, Judaism, Rastafarianism, Sikhism and Zoroastrianism. It is for the courts to determine what constitutes a religion.

2.74 A religion does not need to be mainstream or well known to gain protection as a religion. However, it must have a clear structure and belief system. Denominations or sects within religions, such as Methodists within Christianity or Sunnis within Islam, may be considered a religion for the purposes of the Act.

Meaning of belief

2.75 Belief means any religious or philosophical belief and includes a lack of belief (section 10, paragraph 2).

2.76 'Religious belief' goes beyond beliefs about and adherence to a religion or its central articles of faith and may vary from person to person within the same religion.

2.77 A belief which is not a religious belief may be a philosophical belief. Examples of philosophical beliefs include Humanism, Atheism and Ethical Veganism.

2.78 A belief does not need to include faith or worship of a God or Gods but must affect how a person lives their life or perceives the world.

2.79 For a philosophical belief to be protected under the Act:

- it must be genuinely held
- it must be a belief, and not an opinion or viewpoint based on the present state of information available
- it must be a belief as to a weighty and substantial aspect of human life and behaviour
- it must attain a certain level of cogency, seriousness, cohesion and importance
- it must be worthy of respect in a democratic society, not incompatible with human dignity and not in conflict with the fundamental rights of others.

2.80 The threshold for a belief to be considered worthy of respect in a democratic society is relatively low. The belief would only not be protected under the Act if it involves a very grave violation of the rights of others, which is tantamount to the destruction of those rights.

Manifestation of religion or beliefs

2.82 The protected characteristic of religion or belief includes protection for the manifestation of a religion or belief. This protection is consistent with Article 9 of the European Convention on Human Rights, which guarantees freedom of thought, conscience and religion.

2.83 Manifestations of a religion or belief could include:

- treating certain days as days for worship or rest
- following a certain dress code
- following a particular diet
- expressing religious or philosophical views online
- carrying out or avoiding certain practices."

Sex and gender

On the vexed issue of the provision of toilets, it offers these examples:

“13.123 A service provider operates a shopping centre and decides to renovate the centre. It initially intends to only provide separate-sex toilets to improve the safety and comfort of users. This disadvantages trans people because it means that a trans person cannot access a toilet catered towards their acquired gender. They also note that this option may cause safety risks and distress for trans users if required to use the toilets designated for those of the same biological sex. The service provider therefore decides to also provide toilets in individual lockable rooms with handbasins, which can be used by people of either sex.”

“13.124 A community group is opening a small advice centre. It decides to provide separate-sex toilets for women and men, and it extends the use of the accessible toilet with baby changing facility so it can also be used as a mixed-sex toilet for anybody who does not wish to use the toilet for their sex. This is likely to be proportionate given the size and resources of the centre and takes into account the needs of all the potential service users. The community group should, on an ongoing basis, monitor whether there is any negative impact on both trans and disabled people and take appropriate action. If the community group is exercising public functions, this will also be relevant as part of their duties under the Public Sector Equality Duty.”

In brief, while the guidance says that single-sex toilets and changing rooms in England, Wales and Scotland must exclude transgender men and women, it also says that businesses and service providers must offer practical alternatives, such as gender-neutral toilets for people who do not wish to use those provided for their biological sex.

Conclusion

The draft guidance is *very* long, and the above is merely a series of extracts and examples. As members will be aware, we are not qualified to offer legal advice, nor do we purport to do so. All we can do is to suggest that members who feel that they may be affected by it should read it very carefully.

[Source: EHRC, 21 May]

PROPERTY & PLANNING

Places of Worship Renewal Fund: update on projects already in progress

For information and **possibly for action**

Helpfully, as always, the Historic Religious Buildings Alliance has drawn attention to the fact that in Year 1 of the recently-launched Places of Worship Renewal Fund (PWRF), a limited amount of funding will be available for “projects that have lost anticipated match funding”. Historic England’s website [says this](#):

“Will the fund support projects already underway?”

In Year 1 only, a limited amount of funding will be available to projects that have lost anticipated match funding. This will be provided under stream 1 (grants from £10,000 to £50,000) for projects that began on or after 1 October 2025 and are due to complete by 30 September 2026, provided that they:

- Meet all other PWRF eligibility criteria
- Have not previously received funding through the Listed Places of Worship Grant Scheme

To apply for funding in year 1 for works already in progress or completed, please email PWRF@HistoricEngland.org.uk and you will be sent a separate application form to complete and return.”

All other PWRF eligibility criteria must be met, and the HRBA would encourage a careful reading of the website before pursuing this opportunity.

[Source: HRBA, 27 May]

Selling, leasing or otherwise disposing of charity land in England and Wales

For information

In most cases, you can sell, lease or otherwise dispose of your charity’s land in England or Wales without asking for authority from the Charity Commission.

Unless the disposal falls into a very limited number of [exemptions](#), you must also get the best terms you reasonably can. You must follow the relevant legal requirements of the Charities Act 2011, which are *loosely* explained in this guidance, if the land is held solely by your charity. *If you are unsure about exemptions, please consult with an advisor.*

Requirements vary depending on:

- whether you have the power to dispose
- how you plan to dispose of your charity’s land

- whether you will dispose to a ['connected person'](#)
- whether you are looking to dispose of land that must be used for a particular purpose (designated land)
- whether the disposal falls within one of the [exemptions](#) listed in this guidance'.

In the guidance, "land" means:

- land owned by, or held in trust for, your charity
- buildings on the land
- rights over land, such as easements or restrictive covenants.

In the guidance, "disposal" means:

- selling or transferring land
- granting, transferring or surrendering a lease of your charity's land
- granting or releasing rights such as fishing rights
- granting or releasing an easement, or a right of way over land
- granting or releasing a wayleave to allow access to facilities on the land.

Separate guidance on mortgages or charges is available [here](#).

How to dispose of your charity's land:

You must follow steps 1-4 whenever you plan to dispose of any of your charity's land.

You must also follow steps 5 and 6 unless an [exemption](#) applies. You must:

1. be certain that your charity owns the land. This can be checked with the [Land Registry](#)
2. be satisfied that the disposal is in your charity's best interests
3. know if you have the power to dispose of the land. Charities should check your governing document
4. check if you need Charity Commission authority
5. get and consider a report on the land. You *must* get a report from a designated adviser acting exclusively for your charity when selling land. Further information available [here](#)
6. be satisfied that the proposed terms are the best you can reasonably obtain for your charity.

There is also separate guidance when disposing of designated land. This is land that *must* be used for a particular purpose or purposes of your charity, according to the document that explains how the land must be used, for example, a property which must be used as a recreation ground or a building which must be used as a school.

Charities are urged to check governing documents, wills, conveyances and/or trust deeds, and you should take professional advice if you are unsure whether your charity has land, designated or otherwise, what powers you have to dispose of the land and how you may use the proceeds.

[Charity Commission, 15 May 2026]