

CLAS CIRCULAR

2026/17 (22 September)

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

The Charity Commission: new rules for accounting from 2026

For information and **possibly for action**

The Charity Commission for England and Wales is urging all charity trustees and professional advisers to read its updated guidance, which applies from the current accounting year.

As charities have different accounting requirements based on their legal structures, there is now one guide for each of the three main structure types: a trust or an unincorporated association; a charitable company; a charitable incorporated organisation (CIO).

The guidance has also been updated to reflect two main changes: first, to the Charities Statement of Recommended Practice: Accounting and Reporting by Charities ('the SORP') and secondly, to the income thresholds in charity law at which charities must follow the SORP and have their accounts examined or audited.

The new version of the SORP applies to charities across the UK for financial years starting on or after **1 January 2026**. It includes [new requirements](#) for recognising and reporting on certain types of income and lease arrangements, and new expectations for increased transparency from big income charities.

For charities in **England and Wales**, for financial years ending on or after 30 September 2026 the Government has raised the income thresholds at which charities must prepare SORP-compliant accruals accounts and / or have their accounts examined or audited. The new income thresholds are:

- above £500,000 for preparing accruals accounts, doubled from £250,000 previously
- above £40,000 for having accounts checked by an independent examiner, increased from £25,000
- either above £1.5m gross income or gross income above £500,000 and gross assets over £5 million for an obligatory audit, increased from £1m

[Guidance for previous financial years](#) remains available on gov.uk for the time-being, as charities may need to refer to this in compiling their accounts.

The Commission publishes a range of guidance and policies to help trustees fulfil their duties. The [complete list](#) is available on gov.uk and includes [improving your charity's finances](#) (CC12) and accruals accounts packs.

[Source: The Charity Commission, 16 September]

FAITH AND SOCIETY

Tackling antisemitism

For information

On 8 September, there was a debate in Westminster Hall on [the safety of the Jewish community](#).

Sarah Jones, Home Office Minister of State for Policing and Crime, said the Government regarded tackling antisemitism as an ongoing programme and would take further measures where required. Work under the Protecting What Matters programme included expanding the disruptions team monitoring extremist influence, strengthening measures to prevent extremists entering the UK, embedding the 2024 extremism definition and engagement principles across Government, and publishing the first annual State of Extremism report at the end of 2026.

Work was also under way on antisemitism in universities through training, Office for Students guidance, University Jewish Chaplaincy services and cross-departmental action. The Government had sanctioned the Islamic Revolutionary Guard Corps in its entirety and 550 Iranian individuals, placed Iran on the enhanced tier of the foreign influence registration scheme and was targeting associated criminal and financial networks. She confirmed that Sir David Bell's review into antisemitism in schools and colleges in England would be published in autumn 2026.

The Government had provided an additional £25m in April for police patrols and disruption activity and had announced more than £250m in additional police funding over three years. Antisemitism training would be rolled out across policing, £85.8m would provide 300 dedicated Metropolitan Police personnel, and further funding would go to several other police force areas. The Government would take whatever further action was necessary to ensure Jewish communities could live safely and openly.

The House of Commons Library published a [research briefing](#) in advance of the debate.

Further, the Department for Education (DfE), the University of Salford, and National Union of Students (NUS) are partnering to develop a national community cohesion framework for students at colleges, universities and in student unions.

This initiative responds directly to the Government's [Protecting What Matters](#) policy paper and has been accelerated in response to the rise in antisemitism and other forms of hatred.

[Source: *Commons Hansard*, 8 September and DfE, 9 September]

Terminally Ill Adults (End of Life) Bill

For information

The Terminally Ill Adults (End of Life) Bill, which would have allowed adults with less than six months to live to apply to be given help to end their own life, subject to certain safeguards, was first introduced by Kim Leadbeater (Spen Valley, Lab) in October 2024. It passed the Commons in June 2025 but stalled in the House of Lords.

Lauren Edwards (Rochester and Strood, Lab) brought forward an identical private Member's Bill in the current session, in the hope that, if it passed, the Parliament Acts could be invoked to override the objections of the House of Lords; however, the Bill fell at its second reading in the House of Commons with 270 MPs voting for, 286 voting against and 87 abstaining.

[Source: Common *Hansard*, 11 September]

Taxing homeworking expenses for Ministers of Religion

For information

In answer to a written question from Liz Saville Roberts (Dwyfor Meirionnydd, Plaid Cymru), the Financial Secretary to the Treasury and Paymaster General, [replied as follows](#):

"The deduction from income tax for non-reimbursed home working expenses was removed in April 2026. This was to address concerns around non-compliance and to ensure fairness across the tax system. *Employers can still reimburse employees for their home working expenses where eligible without deducting income tax and National Insurance contributions.*

[A Tax Information and Impact Note \(TIIN\)](#) was published alongside Budget 2025. The TIIN sets out the impact of the policy on the Exchequer, the economic impacts of the policy, and the impacts on individuals, businesses, and civil society organisations, as well as an overview of the equality impacts."

If you have any questions or concerns regarding expenses and deductibles, please contact the Employment Benefits and Expenses Policy Team on email:

policyemploymentbenefitsexpenses@hmrc.gov.uk

[Source: Commons *Hansard*, 4 September: emphasis added]

Mandatory reporting

For information

In reply to a written question from Ben Obese-Jecty (Huntingdon, Con) asking the Home Secretary whether the mandatory reporting law in the Crime and Policing Act will apply to information heard during religious confession, Satvir Kaur, Parliamentary Under-Secretary at the Home Office, [answered](#) as follows:

“This Government remains firmly committed to tackling all forms of child sexual abuse. The new mandatory reporting duty we are working to implement will be a vital step in safeguarding children more effectively across a range of institutions and settings.

The Crime and Policing Act 2026 does not provide any exemption from mandatory reporting on the basis of religious practice, or the setting in which information is received. In defining who is subject to the duty, the Act makes specific provision for those providing religious instruction to children beyond the regulated activity framework in [Schedule 12](#). The Act also makes clear how the duty interacts with any wider expectations of confidentiality that a reporter may be subject to. [Section 85](#) makes clear that submitting a report under the mandatory reporting duty does not breach any obligation of confidence owed by the person making the report. This ensures that individuals who are subject to the duty can make reports as required by law.

We will continue to engage across government and with stakeholders to help manage the implementation of the new duty to ensure readiness and compliance for when the duty comes into effect in 2027.”

[Source: Commons *Hansard*, 7 September]

The Church Appointments (Repeal of Discriminatory Provision) Bill

For information

Under the provisions of the Roman Catholic Relief Act 1829 and the Jews Relief Act 1858, no person of the Roman Catholic or Jewish faith may advise the Crown on appointments to offices in the Church of England or the Church of Scotland, and [in a written statement on 10 September 2026](#), the Prime Minister announced that he had transferred his “constitutional responsibility to advise the Sovereign on Church appointments to the Lord Chancellor”.

Those restrictions apply only to Roman Catholics and Jews; they do not apply to people of other faiths or of no faith. The [Church Appointments \(Repeal of Discriminatory Provision\) Bill](#), introduced by the Government on 15 September, would remove those bars by repealing the relevant provisions of the Roman Catholic Relief Act 1829 and repealing the Jews Relief Act 1858 in its entirety.

The Explanatory Notes to the Bill are [here](#), and the House of Commons Library has published a helpful research briefing on the subject: [*Historic restrictions on members of the Catholic and Jewish faiths*](#).

[Source: CLAS, 21 September]

PROPERTY AND PLANNING

Registering your property: advice for landlords

For information and **for action**

Gradually rolling out region by region from **December**, the new registration service will give councils access to information to help them spot rogue landlords and take quicker action.

In addition, HM Revenue and Customs' (HMRC's) Valuation Office will become responsible for decisions on challenges to rent increases in England, aiming to help people resolve rent disputes more quickly. While the government develops these reforms, renters who want to challenge a rent increase must still apply to the First-tier Tribunal. If they do, they will not have to pay the higher rent until the Tribunal has made its final decision.

What landlords need to know

- Landlords in each region across England will be gradually asked to sign up to the new, straightforward register your rental property service. It will be a **legal requirement** and risks a fine if not completed.
- These requirements initially only apply to landlords with **properties under let**, or which become occupied during rollout. Under future legislation, as we roll out the public interface, landlords will also be required to register any unoccupied properties before marketing them for let. Letting agents and landlords will need to include registration numbers on adverts.
- It will launch on **15 December 2026**, starting in the West Midlands and onto other areas over 12 months.
- When an area is called forward to register, landlords with properties in the region will have a three-month period to sign up. All landlords actively letting property will need to have registered by **14 November 2027**.

[Source: Ministry of Housing, Communities and Local Government, 9 September]

SCOTLAND

Guidance for social and private landlords in Scotland

For information

The Scottish Government has published [guidance](#) to help social and private landlords prepare for The Hazards in Social Housing (Prescribed Requirements) Regulations 2025 which comes into force on **6 October 2026** and introduces new duties for responding to damp and mould.

The 2026 Regulations sets clear timescales for investigating a report of damp or mould and commencing any required repairs.

Please find further information [here](#), including what comes under scope and requirements.

[Source: The Scottish Government, 2026]

CLAS EVENTS

CLAS aims to hold meetings throughout the year on issues that are important and of concern to members. We currently have two meetings planned, please find further information below and if you would like to attend, please email info@churcheslegislation.org.uk.

EHRC's new Code of Practice for services, public functions, and associations – Monday 28 September 11:00 [online]

The Equality and Human Rights Commission (EHRC) recently published a [new Code of Practice](#) for services, public functions, and associations aiming to provide practical guidance on the Equality Act 2010.

CLAS is holding an **online meeting on Monday 28 September from 11:00 to 12:00**. We will be joined by Mindy Jhittay and Stephanie Biden, partners of Bates Wells, who have kindly agreed to speak to us about the implications for churches. They will also share any practical actions which need to be taken in light of the Code.

Please let us know if you can join us and whether there are any specific points or questions you had. To join the meeting on the day, please follow this link:

<https://us06web.zoom.us/j/85401725781?pwd=XxMyOKdLPQC0zohbNOs5lYgjlUUAUp.1>

Meeting ID: 854 0172 5781

Passcode: 430165

Property transaction issues - Thursday 22 October 2026, London [*in-person*]

CLAS is holding an **in-person meeting** on Thursday 22 October 2026, at The Lumen Centre 88 Tavistock Place, London WC1H 9RS. We will be joined by David Corfield from Potheary Witham Weld and Michael Greet from Savills who will discuss property transaction issues and the different processes between denominations.

The meeting will be held in the afternoon and the exact timing will be confirmed by the Secretariat shortly. If you have any questions or would like to attend, please email us: info@churcheslegislation.org.uk.