

## CLAS CIRCULAR 2020/5 (5 March 2020)

### Disclaimer

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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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## CORONAVIRUS (COVID-19) UPDATE

**For action**

The Government has [published](#) its action plan in response to the recent Coronavirus outbreak. The Government has also [announced](#) that *sick pay will be paid to those affected by coronavirus when self-isolating from day one*. The Government action plan sets out:

- what is known about the virus and the disease it causes;
- how the Government has planned for an infectious disease outbreak;
- the actions the Government has taken so far in response to the current coronavirus outbreak;
- what the Government plans to do next, depending upon the course the current coronavirus outbreak takes; and
- the role the public can play in supporting this response, now and in the future.

Separately, CLAS has collated the following guidance:

- Church of England [updated](#);
- NCVO collated [guidance](#); and
- Public Health England [guidance](#) that provides advice for non-clinical settings – including guidance for [employers and businesses](#).

[Source: Public Health England, 25 February; DHSC, NCVO, and Church of England, 3 March; and DWP, 4 March]

## CHARITIES & CHARITY LAW

### Prepare a charity annual return

For information **and possibly for action**

The Charity Commission has [updated](#) its guidance on preparing a charity annual return to reflect that the 2020 charity annual return service is now available. The document that lists questions in the 2018 to 2020 service has also been updated.

[Source: Charity Commission, 4 March]

## EMPLOYMENT

### Government campaign on correct holiday leave

For information

The Government has [launched](#) a new campaign to remind workers of their right to paid holiday leave and to ensure that employers check that their staff are taking their leave. The campaign aims to highlight the importance of ensuring that both staff and employers are aware of their entitlements, as well as making sure that holiday pay is calculated properly so that staff are paid the right amount. More information on [Holiday Pay](#).

The Government has updated its [guidance](#) with an explanation of changes to the law that take effect from **6 April 2020**. The changes relate to the "reference period" used to calculate holiday pay.

[Source: BEIS, 2 and 3 March]

## FAITH & SOCIETY

### Commons Library: marriage venues

For information

The House of Commons Library has [published](#) a helpful briefing on where couples may marry in England and Wales and whether or not there should be greater choice. It also summarises the position in Scotland, where the law is entirely different.

[Source: House of Commons Library, 4 March]

### Divorce, Dissolution and Separation Bill [HL]

For information

The [Divorce, Dissolution and Separation Bill \[HL\]](#) had its [Grand Committee stage](#) in the House of Lords on 3 March. The Bill will now progress to Report Stage, which has been scheduled for **17 March 2020**.

[Source: Parliament, 3 March]

### Minister of State for Faith and Communities

For information

Viscount Younger of Leckie has ceased to be Minister of State for Faith and Communities, a position that he occupied from 27 July 2019 to 14 February 2020: instead, he has become a Lord in Waiting (a Government Whip in the Lords).

The Faith and Communities portfolio is currently in abeyance: obviously, we will let everyone know if and when a new Minister is appointed.

[Source: MHCLG, 13 February, CLAS, 5 March]

### Parliamentary Question on humanist marriages

For information

Bambos Charalambous (Lab, Enfield, Southgate) [asked](#) the Ministry of Justice's Secretary of State: '... what assessment he has made of the financial effect on couples wishing to have a humanist wedding of the requirement to also have a civil ceremony in order for their marriage to be lawfully recognised.'

The Minister, Alex Chalk, replied that: '[the] Government consulted in 2014 on marriages by non-religious belief organisations. Its summary assessment of costs and benefits was published in the response, which can be found at <https://www.gov.uk/government/consultations/marriages-by-non-religious-belief-organisations>.'

We assume from this reply that no change is likely unless and until the Law Commission makes a recommendation on provision for humanist weddings.

[Source: Parliament, 2 March]

### Parliamentary Question on marriage registration

For information

Paul Blomfield (Lab, Sheffield Central) [asked](#) the Home Secretary '... what plans she has to bring forward the regulations necessary to introduce an electronic registration system for marriages.'

The Minister, Kevin Foster, replied that: 'The General Register Office (GRO) is currently working on the secondary legislation, IT systems and administrative processes that are required to implement the marriage schedule system.'

**Comment:** Though we don't know the Government's timetable for the new registration system, the implication of this answer is that it is unlikely to start on 1 April.

[Source: Parliament, 2 March]

## FUNDING

### Funding offer for churches supporting flood-hit communities

For information **and possibly for action**

The Allchurches Trust has [called](#) for churches that support communities in areas that have been hit by the recent flooding to apply for grant funding. The grants available can cover churches' additional heating, lighting and cleaning costs, but also food and drink provided for residents affected by the floods and emergency response teams, as well as other community-focused initiatives related to the flooding.

To enquire about this funding, please call Allchurches Trust on 01452 873189 or e-mail [atl@allchurches.co.uk](mailto:atl@allchurches.co.uk)

[Source: Allchurches Trust, 3 March]

## IMMIGRATION & NATIONALITY

### Immigration Bill introduced to Parliament

For information

The [Immigration and Social Security Co-ordination \(EU Withdrawal\) Bill](#) was [introduced](#) to Parliament today (5 March), where it will begin its legislative process to implement the [recently announced visa system](#). CLAS will monitor the Bill's progress through Parliament and provide updates on its content in a future Circular.

There appears to be no specific mention of the Tier 2 (Minister of Religion) visa category in the Bill. CLAS will work to gain greater clarity on the matter.

[Source: Home Office, 5 March]

## ODDS & ENDS

### Government proposes duty to protect public spaces from terror attack

For information **and possibly for action**

The Government has [announced](#) that it is to consult on “plans to introduce a law which will require owners and operators of public spaces and venues to put in place measures to keep the public safe from a terrorist attack”. The proposal would “would require venue operators to consider the risk of a terrorist attack and take proportionate and reasonable measures to prepare for and protect the public from such an attack”.

This needs watching. If (eg) cathedrals and major churches with large numbers of visitors are classed as “venues”, then presumably they are going to have to increase their security precaution – no doubt at their own expense.

Even more difficult is the reference to “public spaces”, which is undefined. Is a churchyard likely to be regarded as a “public space” for the purposes of the proposed law? And if it *is* so regarded, how does one protect (eg) a large churchyard in the centre of a town, with the public constantly passing through it?

Depending on what is in the consultation document, we intend to raise this question in a response from CLAS.

[Source: Home Office, 24 February]

## PROPERTY & PLANNING

### Call for evidence on flooding

For information and **possibly for action**

The Environment, Food and Rural Affairs Committee has [launched](#) an inquiry – **closing on 17 April** – that aims to scrutinise the Government's plans for flood risk management in England. The terms of reference are as follows:

1. Are the current national and local governance and co-ordination arrangements for flood and coastal risk management in England effective?
2. What lessons can be learned from the recent floods about the way Government and local authorities respond to flooding events?
3. Given the challenge posed by climate change, what should be the Government's aims and priorities in national flood risk policy, and what level of investment will be required in future in order to achieve this?
4. How can communities most effectively be involved, and supported, in the policies and decisions that affect them?
5. With increasing focus on natural flood management measures, how should future agricultural and environmental policies be focussed and integrated with the Government's wider approach to flood risk?
6. How can housing and other development be made more resilient to flooding, and what role can be played by measures such as insurance, sustainable drainage and planning policy?

Separately, there was also an Opposition Day debate on [flooding](#).

[Source: Environment, Food and Rural Affairs Committee and Parliament, 4 March]

### Historic England tall building consultation

For information and **possibly for action**

Historic England has published a consultation – **closing on 26 April** – on advice and guidance documents that it has published in [draft](#). The Advice Note states that whilst tall buildings can make a positive contribution to city life, by virtue of their size and widespread visibility they can also seriously

harm the historic character of places. It highlights the importance of carefully considering historic context and protecting the historic environment and the need for high-quality design, as well as the need for sustainable development.

[Source: Historic England, 4 March]

### National village and community hall survey

For information and **possibly for action**

The ACRE Network is carrying out its [ten-yearly census](#) – **closing 31 March** – of halls and the social and economic impact that they deliver for their communities. ACRE believes that the information is vital to securing funding for halls and for Network services and to ensure that services and the information that ACRE holds adapts to the changing challenges facing halls and communities.

ACRE is seeking responses from all community buildings, *including those based in churches*.

[Source: HRBA, 29 February]

### Westminster Hall debate: VAT on listed buildings

For information

A Westminster Hall [debate](#) that considered VAT on listed buildings was held on 4 March. Proposals put forward include reducing VAT on construction/retrofit works to listed buildings, particularly in light of the Government's energy efficiency drive. The debate also referenced the Listed Places of Worship Grant Scheme.

[Source: Parliament, 4 March]

## TAXATION

### HMRC: updated guidance on top-up payments for the Gift Aid Small Donations Scheme

For information

HMRC has updated its [guidance](#) for charities and CASCs on claiming top-up payments on small donations of £30 or less under the Gift Aid Small Donations Scheme (GASDS).

From 6 April 2017, it has been possible to claim on donations made using contactless technology, such as a contactless credit or debit card: before that date, top-up payments could only be claimed on small cash donations. Cash donations can be in coins or notes of any currency that have been collected and banked in the UK. Claimants do not need to know the identity of the donors or collect Gift Aid declarations.

The example in the guidance now shows that charities and CASCs can claim a top up payment of £7.50 from HMRC in respect of a donation of £30. Although previous versions of the guidance had reflected the 6 April 2019 increase in the maximum amount of donation that could qualify for the GASDS from £20 to £30, the top-up payment was still shown at the old rate of £5. Buzzacott suggests that anyone relying on the guidance from April 2019 to date may want to review previous calculations.

[Source: HMRC 17 February; Buzzacott 27 February]

### Outcome of the off-payroll (IR35) reforms review

For information

The Government has [published](#) its response to its review of changes to the off-payroll working rules. The Government has confirmed its intention to proceed with the reforms – which already apply to the public sector – which come into effect on 6 April 2020. Announcements include:

- businesses will not have to pay penalties for inaccuracies in the first year, except in cases of deliberate non-compliance;
- HMRC will increase its awareness-raising efforts, including webinars and guides, to support understanding of the rules;
- HMRC has published a "[communications pack](#)" on the reforms;

- the Government will introduce a legal obligation on organisations to respond to requests from agencies or workers about the organisation's size – the significance being that small companies are exempt;
- the Government will also update legislation to address concerns raised over the rules as they apply to off-shore companies;
- the [Employment Status Manual](#) guidance has been updated in line with outcomes from the review;
- HMRC has [published](#) a “self-help guide” – aimed at contractors and agency workers – on how to spot tax avoidance schemes. The guide looks at how to avoid entering into non-compliant arrangements; and
- the Government reiterates that new information from the changes will not be used to open investigations into Personal Service Companies for past tax years, unless fraud or criminal behaviour is suspected.

HMRC will commission external research into the impacts of the reform six months after implementation, including on how status determinations are being made.

As a reminder, **most individual churches will not be affected by the changes, but it is crucial that members check.**

[Source: HMRC and HM Treasury, 27 February]

## WALES

### Amendments to the organ donation regulations

For information

The Welsh Government has published a [consultation](#) – closing **30 April 2020** – on changes to the Human Transplantation (Excluded Relevant Material) (Wales) Regulations 2015). The changes will:

- add some additional materials to the list of items which cannot be donated under deemed consent;
- achieve parity across the UK-wide system of organ donation, in light of the new opt-out system being introduced in England; and
- take account of advances in medical science.

[Source: Welsh Government, 27 February]