

## **CLAS CIRCULAR**

### **2024/11 (13 August)**

#### **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.

<b>CHARITIES &amp; CHARITY LAW .....</b>	<b>2</b>
Charity Commission statement in response to riots and public disorder .....	2
Charity Commission: guidance for local authorities on compliance with trustee duties .....	2
HM Treasury: updated guidance for charity trustees .....	3
<b>EMPLOYMENT .....</b>	<b>4</b>
Changes to the Minimum Wage calculation .....	4
<b>NORTHERN IRELAND .....</b>	<b>5</b>
Rural Needs Act (Northern Ireland) 2016: review .....	5
<b>PROPERTY &amp; PLANNING .....</b>	<b>6</b>
Proposed reforms to the National Planning Policy Framework and the planning system ...	6
<b>WALES .....</b>	<b>7</b>
The new Welsh Government.....	7

## CHARITIES & CHARITY LAW

### Charity Commission statement in response to riots and public disorder

For information **and possibly for action**

The Charity Commission has issued a [statement](#) in response to the recent riots and public disorder. The Commission recognises the difficulty of responding to fast-moving events, but suggests that trustees should consider the following:

- are you operating in an area which has seen or is at risk of unrest? If so and you wish to continue to operate what changes could be made to mitigate any risk to your staff, visitors or beneficiaries?
- have you reviewed the entry points to your property for weaknesses should there be unrest? Can you restrict access/improve secure entry to the property?
- are different entrances available?
- do you have alternative exit routes from the property if required? Are these clear and communicated to staff visitors on arrival?
- should an incident occur, do you have a clear procedure in place for what staff and visitors should do to stay safe? Is everyone briefed on this procedure and is it clear who will issue instructions should an incident occur?
- do you need to have first aid trained staff or volunteers on site?
- have you contacted the local police force community liaison team to agree contact points for sharing of specific risks or to seek specific advice and guidance on operating?

The guidance merits careful reading.

[Source: The Charity Commission, 7 August]

### Charity Commission: guidance for local authorities on compliance with trustee duties

For information

Of possible interest to members who are on boards of trustees which include a local authority representative, the Charity Commission has updated its [guidance](#) to local authorities on their

responsibilities as charity trustees. More than 1200 registered charities list a local authority as a trustee, and one common problem that the Commission sees in its casework arises from council trustees changing the use or status of charitable land or disposing of it in a way that is incompatible with its charitable purpose, sometimes without knowing that it is charity property. These failings can be costly and resource intensive to correct. The [guidance](#) reminds councils that where they act as trustee, though they make decisions about the charity they must comply with charity law when exercising their trustee duties.

[Source: Charity Commission, 8 August]

### HM Treasury: updated guidance for charity trustees

For information **and possibly for action**

HM Treasury has updated its forms and guidance for trustees of charities on inheritance tax, assets held by trusts and trustees, and agricultural relief held possible for assets held on a trust. Below are links to each of the new and updated forms and their respective advice:

- [Tell HMRC about a gift or other transfers of value in a trust \(IHT100a\)](#)
- [Tell HMRC about foreign assets in a trust](#)
- [Tell HMRC about the end of a qualifying interest in possession because someone has died](#)
- [Tell HMRC about assets held in trust](#)
- [Tell HMRC about any charges on special trusts](#)
- [Tell HMRC that Inheritance Tax is due on the 10 year anniversary of a trust](#)
- [Tell HMRC about an exit charge on assets in a trust](#)
- [Tell HMRC that Inheritance Tax is due on a gift or trust](#)
- [Tell HMRC about debts owed at the time of the chargeable event](#)
- [Claim Agricultural Relief on assets held in a trust](#)
- [Tell HMRC about assets previously held in an '18 to 25' trust](#)
- [Tell HMRC about stocks and shares owned by the trust or transferor.](#)

[Source: HM Treasury, 12 August]

## EMPLOYMENT

### Changes to the Minimum Wage calculation

For information

The Government has announced a number of changes to the way the [minimum wage is calculated](#).

For the first time, the Low Pay Commission (LPC) will factor in the cost of living when deciding the rate of the Minimum Wage and Living Wage. It is also taking the first steps towards making rates the same for everyone, regardless of age, by narrowing the gap between the National Minimum Wage, for 18–20-year-olds, and the National Living Wage. In addition to the cost of living, the remit of the LPC will continue to consider the impact on business, competitiveness, the labour market and the wider economy.

As of April 2024, there are four bands for minimum wage: 21 and over (£11.44), 18-20 (£8.60), under 18 (£6.40), and apprentice (£6.40).

[Source: DWP, 30 July]

## NORTHERN IRELAND

### Rural Needs Act (Northern Ireland) 2016: review

For information **and possibly for action**

Under s.1 of the [Rural Needs Act \(Northern Ireland\) 2016](#), “A public authority must have due regard to rural needs when developing, adopting, implementing or revising policies, strategies and plans, and designing and delivering public services”. The Department of Agriculture, Environment and Rural Affairs is undertaking [a public consultation](#) to inform its review of the list of bodies and persons set out in the Schedule to the Act, which it is required to carry out under s.1(3). The current list of “public authorities” is as follows:

- A Northern Ireland department
- A district council
- The Chief Constable of the Police Service of Northern Ireland
- The Council for Catholic Maintained Schools
- The Education Authority
- A Health and Social Care Trust
- Invest Northern Ireland
- The Northern Ireland Fire and Rescue Service Board
- The Northern Ireland Housing Executive
- The Northern Ireland Library Authority
- The Northern Ireland Tourist Board
- The Regional Agency for Public Health and Social Well-Being
- The Sports Council for Northern Ireland.

The consultation closes on **13 September**.

[Source: Northern Irish Executive, 1 August]

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## PROPERTY & PLANNING

### Proposed reforms to the National Planning Policy Framework and the planning system

For information **and possibly for action**

The Government has launched a consultation seeking views on its proposed approach to revising the National Planning Policy Framework in order to achieve sustainable. It is also seeking views on a series of wider policy proposals in relation to increasing planning fees, local plan intervention criteria and appropriate thresholds for certain Nationally Significant Infrastructure Projects.

The consultation can be accessed [here](#), and it closes on **24 September**.

[Source: Department of Housing, Communities, and Local Government, 2 August]

## WALES

### The new Welsh Government

For information

Eluned Morgan MS, the new First Minister of Wales, has [announced](#) her Ministerial team, as follows:

- Deputy First Minister and Cabinet Secretary for Climate Change and Rural Affairs: Huw Irranca-Davies MS
- Cabinet Secretary for Finance, Constitution and the Cabinet Office: Rebecca Evans MS
- Cabinet Secretary for Education: Lynne Neagle MS
- Cabinet Secretary for Housing, Local Government and Planning: Jayne Bryant MS
- Cabinet Secretary for Health and Social Care: Mark Drakeford MS
- Cabinet Secretary for the Economy, Transport and North Wales: Ken Skates MS
- Cabinet Secretary for Culture, Social Justice, Trefnydd (ie the Minister responsible for organising government business in the Senedd) and Chief Whip: Jane Hutt MS
- Minister for Social Care: Dawn Bowden MS
- Minister for Social Partnership: Jack Sargeant MS
- Minister for Mental Health and Early Years: Sarah Murphy MS
- Counsel General Designate: Elisabeth Jones.

[Source: Welsh Government Written Statement, 7 August]