

CLAS CIRCULAR

2026/18 (13 October)

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

Disposing of charity land

For information and **possibly for action**

The Charity Commission has updated its guidance: [Sales, leases, transfers or mortgages: what trustees need to know about disposing of charity land \(CC28\)](#). The updated version reflects the changes to different types of leases in England and Wales flowing from the Renters' Rights Act that came into force on 1 May 2026.

[Source: Charity Commission, 6 October]

Charities SORP: lease accounting

For information and **possibly for action**

The Charities SORP-making body has [published a help sheet](#) to support charities and their advisors in understanding the new lease accounting requirements that are applicable to charities producing accruals accounts. The new SORP sets out the new lease accounting requirements as they apply to charities following amendments to UK financial reporting standard (FRS 102) introduced by the Financial Reporting Council.

Though it cannot cover all situations or arrangements, it is intended as an additional resource to aid practical implementation of the new requirements. It is in three parts:

- Part 1: Introduction and how to use module 10B of the SORP: [PDF](#) | [Microsoft Word](#).
- Part 2: Accounting for a lease where the payments are at market rent: [PDF](#) | [Microsoft Word](#).
- Part 3: Accounting for a social donation lease: [PDF](#) | [Microsoft Word](#).

All users should read Part 1 first to determine whether Part 2 and/or Part 3 are also relevant for the charity that the accounts are being prepared for.

The announcement notes that charities may need to seek professional advice where required to ensure that they comply with the relevant requirements.

[Source: Charity Commission, 8 October]

Safeguarding: Charity Commission Update

For information and **possibly for action**

The Charity Commission has updated its advice for charities and trustees on [Safeguarding and protecting people](#) to reflect changes to some DBS checks introduced in 2026 and the relevant requirements of the Online Safety Act 2023.

Contents:

1. [Manage the risks](#)
2. [Policies, procedures and practices you need to have](#)
3. [Checking your charity's policies, procedures and practice](#)
4. [Protect volunteers and staff](#)
5. [Safeguarding children or adults at risk](#)
6. [Operating online](#)
7. [Working overseas](#)
8. [Handle and report incidents and concerns](#)
9. [Terrorism and the Prevent duty](#)
10. [Download infographic.](#)

This applies to England and Wales.

[Source: Charity Commission, 8 October]

EMPLOYMENT

New rights for bereavement and family loss

For information

A new right to bereavement leave for employees who lose a spouse or partner, parent, adult child or sibling will be introduced from **April 2027**. It will extend to step, half, adoptive, kinship care and foster relationships. In addition, women and their partners who experience a pregnancy loss before 24 weeks – including miscarriage, terminations and unsuccessful IVF embryo transfers - will be entitled to up to two weeks of unpaid leave.

This comes after a Make Work Pay consultation launched in October 2025.

[Source: Department for Business, Innovation, Science and Trade, 22 September]

PROPERTY AND PLANNING

Temporary zero rate of VAT for domestic electricity

For information

The Government has announced a temporary zero rate of VAT for qualifying supplies of electricity in Great Britain for the period of **1 October 2026 to 31 March 2027**.

Currently, VAT on domestic fuel and power is charged at the reduced rate of 5%. This applies to supplies of fuel and power made to people's homes, as well as fuel and power for non-business charitable use and for any supplies below a certain *de minimis* quantity.

The potential reduction will be applied automatically.

This applies to England, Scotland and Wales only. It does not apply to supplies in Northern Ireland.

[Source: HMRC, 8 September]

Fire safety advice for heritage properties

For information

Historic England has published some advice on fire safety for owners, occupiers and managers, [here](#). There is further guidance on taking care of historic properties and buildings [here](#).

Members are also reminded that the [Fire Safety Order 2005](#) applies to all workplaces and the common parts of buildings containing two or more domestic premises. It places legal duties on anyone in control of these premises (the Responsible Person – usually the owner or landlord) to undertake and record a fire risk assessment and put in place and maintain general fire precautions.

[Source: Historic England, 11 September]

The Hazards in Social Housing Regulations 2025

For information

The Ministry for Housing, Communities and Local Government has launched a consultation seeking views on how to implement the rights for private renters in England under the [Hazards in Social Housing \(Prescribed Requirements\) \(England\) Regulations 2025](#).

The consultation will also look at other types of accommodation to which the Regulations should be applied in future:

- temporary accommodation for homeless people and families;
- accommodation for young people leaving care; and
- supported housing where many elderly, disabled and other vulnerable people live.

This consultation closes on **18 December** and views can be submitted [here](#).

[Source: MHCLG, 9 October]

SCOTLAND

Places of Worship Fund: update

For information

In reply to a written question from Paul Sweeney, Glasgow (Scottish Labour) asking whether the Scottish Government plans to establish a dedicated and long-term capital fund to address the growing number of historic church closures across Scotland, and what steps it is taking to ensure that funding for places of worship does not reduce the grant allocations available for other built environment and heritage projects managed by Historic Environment Scotland, Màiri McAllan, Cabinet Secretary for Education, Culture and Gaelic, [said this](#):

“The Scotland’s Places of Worship Fund will operate as a pilot until March 2027. The pilot will provide evidence on demand, impact and delivery arrangements to help inform any future decisions on longer-term support for Scotland’s places of worship. The Scottish Government intends to continue supporting the sector to ensure that Scottish Places of Worship are not disadvantaged by the UK Government decision to end the UK-wide provision.

Decisions regarding the future use of places of worship are matters for the relevant faith bodies.

Regarding the Scotland’s Places of Worship Fund, this is separate from Historic Environment Scotland’s existing grant programmes.”

The Society for the Protection of Ancient Buildings (SPAB), supported by Historic Environment Scotland, is running a one-day conference exploring practical steps that members can take to look after heritage buildings.

The conference is on Thursday 29 October from 09:30-15:30: tickets available [here](#).

Please note that this is **not** an event being hosted by CLAS: if you have any questions or concerns, email info@spab.org.uk.

[Source: Scottish Parliament, 28 September and HRBA, 1 October]

NORTHERN IRELAND

Listed places of worship

For information **and possibly for action**

Communities Minister Gordon Lyons has [announced](#) a further £200,000 funding to support the repair of listed church buildings. The fund, which covers 2026/27 and will be administered by the National Churches Trust, follows on from £200,000 funding for 2025/26 announced earlier this year.

Announcing the decision, he said that churches had been under considerable pressure recently, particularly in the context of the end of the UK-wide Listed Places of Worship Grant Scheme: "I recognise the value of these much-used buildings to people, to the wider community and even to tourism and people's pride of place."

Applications for funding for listed churches are open now and can be made via the National Churches Trust website, [here](#).

There is currently a public consultation on a historic environment policy for Northern Ireland, developed as part of the Department for Communities' Heritage, Culture and Creativity Programme to provide renewed focus and direction for the arts, museums, public libraries and the historic environment. The consultation runs until 23rd October 2026 and can be accessed [here](#).

[Source: NI Department for Communities, 12 October]

CLAS EVENTS

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

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

CLAS is holding an **in-person meeting** on Thursday 22 October 2026 from 14:30-16:00 at The Lumen Centre 88 Tavistock Place, London WC1H 9RS. We will be joined by David Corfield and Emily Fellows from Potheary Witham Weld and Michael Greet from Savills, who will discuss property transaction issues and the different processes between denominations.

If you have any questions or would like to attend, please email us:

info@churcheslegislation.org.uk.