
THE CHARITY LAW & PRACTICE REVIEW

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All editorial correspondence should be addressed to
Hubert Picarda QC, The Managing Editor
9 Old Square, Lincoln's Inn, London WC2A 3SR
Facsimile (0171) 831 3584

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From the Managing Editor

EDITORIAL

The charity world continues to be in a state of animation though some of it is suspended. While the Charity Commissioners expect to produce their new revised leaflet on Political Activities and Campaigning in the very near future and the new Accounting Regulations are apparently also to appear soon, Part III of the Act (dealing with public charitable collections) seems to have been placed on a very slow back-burner. The face of charity is also being significantly altered by the National Lottery. Many people are substituting bounty to the National Lottery for bounty to charity. The effect of this tendency on charity law and practice will merit attention.

This issue of the *Review* contains two articles by Jean Warburton, Reader at the University of Liverpool whose Charity Law Unit provides welcome contributions from academe to charity lawyers. She discusses in the first of her two articles "The Spirit of the Gift" the meaning of that oft-repeated phrase to be found in section 13 of the Charities Act 1993 where it is used as a constituent element in defining cy-près situations. Her other article addresses value added tax and the concept of business in relation to charities on which there is considerable case law. Robert Grierson, counsel at the tax bar, grapples in his piece "Lady Bountiful to the Inland Revenue?" with *Re Benham's Will Trusts* [1995] STC 210.

Judith Hill, well known to many readers as the charity law partner of Farrer & Co, discusses trading and fundraising in her dramatically entitled piece "Enter the Commercial Participant".

Next there are two contributions which I hope will stimulate discussion, if not dissent. Dr Peter Edge of the University of Central Lancashire introduces controversy to proceedings with his contribution "Charitable Status for the Advancement of Religion: An Abolitionist's View". This invokes sections 9 and 14 of the European Convention on Human Rights as well as some of the considerations which were rejected in the White Paper in 1988.

Secondly, a practitioners' conundrum solved by compromise is the subject matter of a short note by another member of the Charity Law Association, Jerry Pearlman "Charities and Highway Law". It will be interesting to hear from readers who have had occasion to consider the point which he compromised what view they take of the conclusion he reaches.

Lastly, in connection with this issue of the *Review*, and going outside the common law system, there is an article by Nina Belyaeva, a leading light (indeed a veritable Muscovite dynamo) in the field of non-governmental organisations in the Russian

Federation. In her position as President of Interlegal International Charitable Foundation for Political and Legal Research, she is particularly well qualified to produce a full analysis of the "Legal Status of NGOs in the Russian Federation".

Several practitioners' books are rolling off the presses. This *Review* will carry reviews of them to which readers can look forward in due course; and a Commonwealth case round-up is also promised. Meanwhile, it only remains for me to say that all constructive suggestions and all contributions, long or short, from readers are warmly solicited. Notes on house style can be forwarded to would-be contributors who should check that their intended work is not being covered by anyone else.

Hubert Picarda QC
10 Old Square
Lincoln's Inn
London WC2A 3SU

12th June 1995