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## THE CHARITY LAW & PRACTICE REVIEW

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## From the Managing Editor

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### EDITORIAL

The contents of the latest issue of the *Review* are, with one possible exception, resolutely practical. No less than three contributions are directed to the impact of tax on charities and gifts to charities. Robert Venables QC, Chairman of the Advisory Editorial Board and a well known tax practitioner, discusses 'Gift Aid Relief for Gifts in Kind' and argues persuasively that there is no reason why a donor should not be able (a) to carry forward Gift Aid relief to future years or, within limits, carry it backward and (b) to set his relief off against his capital gains tax liability rather than his income tax liability. James Kessler, tax counsel in the same stable, 24 Old Buildings, helpfully sets out 'What's New in Inland Revenue Booklet C52 ("Trading by Charities ")'. Finally, in the tax field Richard Oerton of Bircham & Co takes issue with the recent article published in the *Review* (Volume 3, Issue 1) in which Robert Grierson contributed on the High Court decision in *Re Benham's Will Trusts* [1995] STC 210 and seeks to justify that decision in 'Inheritance Tax and Partly Exempt Resources: A Tentative Rejoinder'. Further argument between contributors is to be found in the article by Michael King of Stone King & Wardle of Bath entitled 'Charitable Status for the Advancement of Religion: The Proponent's View'. This article is a spirited response to Dr Peter Edge's earlier article suggesting that the advancement of religion should no longer be treated as a charitable object.

Two further substantial articles must be mentioned. Debra Morris, Case Notes Editor of the *Review*, who is a lecturer at the University of Liverpool and a member of the University's Charity Law Unit has produced much interesting material on charities and broadcast appeals in her article 'The Media and the Message: An Evaluation of Advertising by Charities and an Examination of the Regulating Frameworks'. The references to research reproduced in the Loughborough Report and Mintel Market Intelligence and to newspaper reports give, readers may agree, additional background interest to this important area of charity fundraising.

Nor are university lawyers forgotten. David Palfreyman, Bursar of New College, Oxford, has produced a long and timely piece on 'Oxbridge Fellows as Charity Trustees'.