

THE CHARITY LAW & PRACTICE REVIEW

C L & P R
Volume 2, 1993/94, Issue 2

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All editorial correspondence should be addressed to
Hubert Picarda QC, The Managing Editor
10 Old Square, Lincoln's Inn, London WC2A 3SU

The Charity Law & Practice Review
is published by
Key Haven Publications PLC
7 Crescent Stables
139 Upper Richmond Road
London SW15 2TN
Telephone (081) 780 2522, Facsimile (081) 780 1693

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Printed in England by Anthony Halms & Partners, London.

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EDITORIAL

This issue of the *Review* more or less coincides with the appearance of the Annual Report of the Charity Commissioners for 1994. Readers will also need to be aware that Volume 2 of the now separate *Decisions of the Charity Commissioners* appeared in April. An analysis of the latest *Decisions* will appear in a future issue; meanwhile, a short summary of the subject matter of those decisions is to be found at the end of this *Review*.

It will be noted that the contents of the present issue combine both matters of everyday practice and some searching case law analysis. Peter Clarke returns to the fray over the charitable or non-charitable status of rifle clubs. And the doyen of lawyers specialising in university law, Dr Peter Smith of the University of Exeter, discusses the seminal House of Lords case of *R v Lord President of the Council (as Visitor of the University of Hull) ex parte Page*. The decision by a bare majority of three to two of their Lordships that the decision of a visitor, acting within his jurisdiction in construing university statutes, is not judicially reviewable further consolidates the position of the university visitor and indeed that of the visitors of other charitable corporations. Seven judges reached a conclusion in favour of judicial review, so that the university's victory in the Lords was a notable one.

A full length article from Robert Venables QC on double tax treaties evidences the editorial desire to see that tax law is not forgotten. And Judith Hill's analysis of the pros and cons of a trust and a company as the relevant structure for a charity discusses a subject which is a key issue for those forming a new charity to determine.

The subject of the public benefit element in religious observances is one of some vitality, and I have taken the opportunity of reviewing Far Eastern cases as well as English cases on this point in my article Religious Observances and Public Benefit.

Finally, I should repeat that articles long or short on charity law or practice are most welcome for consideration as are suggestions for areas of charity law or practice to be covered.

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

5th May 1994