
THE CHARITY LAW & PRACTICE REVIEW

C L & P R
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Introduction by Sir Philip Woodfield KCB CBE

INTRODUCTION

The launch of *The Charity Law & Practice Review* is prompt and timely.

When I was asked by the Government to undertake a scrutiny of these matters I was struck by the recognition by a great range of charities, their trustees and officers, their professional advisers and informed volunteers and well-wishers of the need for changes in law and practice to meet present and foreseeable needs and opportunities.

The Charities Act 1992 has been widely welcomed as providing a new framework more appropriate to the modern range and types of charitable activity. It removes or relaxes controls which are no longer necessary or helpful and at the same time introduces new powers and restrictions to prevent new potentials for abuse without the need for an elaborate bureaucratic structure. In parallel with the new legislation, the Charity Commission are adopting administrative changes which will have a widespread and I believe beneficial effect.

The Charity Law & Practice Review, with its distinguished, experienced and learned Editor and Editorial Board will I am sure make an important contribution in identifying topics and problems which need analysis and advice.

Sir Philip Woodfield KCB CBE
12th May 1992

EDITORIAL

With the enactment of the Charities Act 1992 on 16th March (the very day on which Parliament was dissolved), the inauguration of a new professional journal dealing with the law and practice relating to charities seems peculiarly apt. The upsurge in charitable activity in the 1980s had already made obvious the need for a specialist journal concerned solely with charities. That need becomes pressing with the new charities legislation consisting, as it does, of an Act with 79 Sections and seven Schedules supported by a battery of no less than eight sets of regulations to be introduced within the next year. All of us practising in this field face a task of self-education or re-education of some magnitude.

The Charity Law & Practice Review is planned as a journal of wide coverage. In it, I hope, will be found something to satisfy everyone: legal and accountancy practitioners, charity trustees and officers, and those labouring in academic groves. With this in mind articles in the review will cover, sometimes by way of simple exposition, and sometimes, where necessary, in depth: legal, taxation, and accountancy topics, together with other matters of practical interest. Academics who are particularly interested in charity law will be encouraged to share their learning with readers; and I look forward to putting before the public articles from academia on various aspects of the history of charity law and of the law and practice in other jurisdictions. In this last mentioned area European and Commonwealth developments will be kept firmly under review. Current intelligence on points of practice which the Charity Commissioners wish to have disseminated will appear on a regular basis. Reference will, in particular, be made to pamphlets which the Commissioners produce and to notes and leaflets issued by the Inland Revenue and Capital Taxes Office and the Commissioners for Customs and Excise.

This first issue contains articles by two academics who are well known specialists in charity law covering reforms introduced by the Charities Act 1992. Jean Warburton of the University of Liverpool writes on "Charity land transactions" and Peter Luxton of the University of Sheffield, who wrote a study on the Anglo-American law of charitable appeals and collections, reviewed elsewhere in this journal, has written an article on "Public charitable collections: the new régime". Harry Kidd, Emeritus Fellow and Bursar of St. John's College Oxford, has contributed an educated layman's reaction to the unitary definition of charity, and James Kessler, a barrister specialising in tax, has written on "Benefits for Covenants". To demonstrate the catholicity of the review there is an article on the Roman law of charities and another on Visitation Practice and Procedure, of particular interest, it is hoped, to Universities.

Future issues of the review will continue the analysis of the new Act and of the various regulations when they appear, and will attempt to sustain a comprehensive approach to the discussion of charity topics.

Charity law, as Lord Wilberforce has elsewhere observed, touches life at many points. Subscribers and readers will no doubt note that our Advisory Editorial Board includes not only authors, academics and many practitioners all with conspicuous knowledge and experience in the field generally, but also members with particular expertise in relation to taxation, universities, charitable housing associations,

ecclesiastical charities, Commonwealth law and European developments.

I hope our readers will find this a pleasing first draught. And I look forward to receiving lively correspondence on, and constructive criticisms of, the contents of the journal, as well as articles (long or short) on charity law and practice for our future issues.

Hubert Picarda QC

12th May 1992