

# EDITORIAL

In this issue Myles McGregor-Lowndes and Kerry O'Halloran review the seminal decision by the High Court of Australia in the Aid/Watch case on the compatibility of political purposes and charitable purposes within a modern democratic society.

Calum Carmichael examines the development of the common law concept of charity and assesses the deficiencies of the concept as a basis for the grant of fiscal privileges.

Simon Pulleyn takes a closer look at the corporate structure of a parish council and considers the implications for the duties of members of the council.

This issue marks my final contribution as editor of the Review for the last five years. It has been a challenge and an education to attempt to continue the excellent work of the founding editor, Hubert Picarda QC. I am delighted to announce that I am handing over the reins to an old friend of the Review, Debra Morris, the distinguished charity lawyer and recently appointed Director of the Charity Law & Policy Unit of the University of Liverpool.

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