

# EDITORIAL

Welcome to the first issue of the Review which I have had the pleasure to edit. Also, welcome to Volume 14 - the change of Volume reflects the editorial change. My sincere thanks go to Paul Bater who acted as editor for the last five years, and, of course, to the founding editor, Hubert Picarda QC, who preceded Paul in that role.

My intention is to continue the good work which has already gone into the Review since its inception, in order to maintain the quality and variety of relevant material that is published. One important change is that I am introducing a refereeing process for academic articles. This is an attempt to encourage more contributions from academics who wish to publish their work in a peer-reviewed journal. This does not preclude contributions from practitioners, which are always very welcome, be they short or long, and this issue is no exception.

I am very pleased to report that in this issue you will find contributions from Alison McKenna, the Principal Judge of the First-tier Tribunal (Charity), from leading English charity practitioners, Francesca Quint and Robert Meakin, and also from Vincenzo Bancone, an Italian tax and legal consultant whose practice is focused on trust, real estate, not-for-profit and charitable organisations and tax planning.

2011 should see the start of the review of the Charities Act 2006, and Alison McKenna, in her piece on the Charity Tribunal, invites all to contribute to the review process and to have their say on the workings of the Tribunal.

Vincenzo Bancone invites us to consider a comparison of the mechanisms for and funding of social housing in England and Italy. It appears that both countries could learn from each other's experiences.

There is confusion in the Catholic church about whether mass offerings are eligible for Gift Aid and Robert Meakin's opinion piece on this issue seeks to demonstrate, by reference to both Civil and Canon law, that the answer to this question should be yes.

Francesca Quint's case note considers the important *Catholic Care* case, to which, no doubt, we will be returning in a later issue, as we learn that there is to be a further appeal to the Upper Tribunal in this case.

At the conclusion of Volume 14, and before any Review invoicing, Key Haven plans to produce a bound copy of the volume for all subscribers in May 2012.

Happy Reading!

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