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THE CHARITY LAW & PRACTICE REVIEW

C L & P R

Volume 10, Issue 2, 2007

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The Charity Law & Practice Review
is published by
Key Haven Publications PLC
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Telephone +44 (0) 1865 352121; Facsimile +44 (0) 1865 351081
E- Mail address: ce.khpplc@btconnect.com

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Reference to this journal should indicate year of issue and volume, issue and page numbers. For example Vol 2, Issue 3, page 150, of 1999 should be referred to as: CL&PR 2/3 [1999] 150.

Printed in England by Dearne Valley Printers.

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EDITORIAL

As we go to print the response of the Charity Commission to the Spring 2007 consultation on the new approach to determining the public benefit status of charitable bodies is eagerly awaited.

In the meantime the Office of the Scottish Charity Regulator has published the results of its pilot project reviewing the public benefit status of a varied selection of Scottish charities. The charities reviewed included an independent school, a further education college and a university, each of which passed the Scottish public benefit test. It will be interesting to see if the Charity Commission's reviews have a similar outcome.

In this issue Francesca Qunit and Peter Hodkin examine the increasing tolerance of a broad range of religions and denominations in the course of the development of charity law.

Stephen Roberts provides a helpful insight into the Charity Commission's latest thinking on the expenditure of permanent endowment.

The approach of the courts to determining the extent of the public who must be able to benefit from charity is critically reviewed by Anne Sanders, who argues for a more principled approach to the resolution of this issue.

This issue concludes with a review of Kerry O'Halloran's topical book on the role of charity law in relation to social inclusion in the leading common law jurisdictions.

We hope that these articles will stimulate debate and discussion among our readers. All correspondence should be addressed to the Managing Editor:

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