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CONTENTS

Editorial	vii
The Scottish Charities Act and its cross-border implications Dr. Christine R. Barker	1
Expenditure properly chargeable against the permanent endowment of a charity: A review of the Charity Commission's practice Derek Robinson	23
Charities and Self-Regulation: Theory and practice in the role of Independent Examiners under s 43 (3) of the Charities Act 1993 Gareth G. Morgan	31
Case notes Paul Bater	55
International news Paul Bater	63
Book Review: Socially Responsible Investment: A guide for pension funds and charities Paul Bater	79

EDITORIAL

As we go to press, it is pleasing to note that the long awaited reforms of charity law in the UK are nearing a conclusion. The Scottish Charities Bill finally received Royal Assent on 14th July 2005, the new Labour Government honoured its campaign pledge by reintroducing the Charities Bill for England and Wales in the House of Lords days after taking office, and it is expected that similar legislative proposals will be announced for Northern Ireland before the end of the year.

It is appropriate, therefore, that in the first article in this issue Dr. Christine Barker provides a critical analysis of the Scottish reforms and their implications for foreign charities operating in Scotland.

The debates on the England and Wales Bill periodically focus on the difficulties involved in ascertaining the implications of some of the provisions for charities with permanent endowment. Derek Robinson reviews the Charity Commission's past practice in relation to the charging of expenditure against permanent endowment and explains how the distinction between investment land and functional land is influencing the Commission's current thinking in this area.

The introduction of independent examination of charity accounts as an alternative to audit is widely perceived to have been a successful innovation. Gareth Morgan considers the strength of the case for independent examiners in the light of the sector's practical experience to date.

In past issues this review has not sought to limit its contents to discussion of charity law in this country, and it is intended to maintain that policy. In the first of an occasional series we feature a selection of case reports and news from other countries around the world.

We conclude this issue with a review of a new book on the topical issue of socially responsible investment.

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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