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## THE CHARITY LAW & PRACTICE REVIEW

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C L & P R

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All editorial correspondence should be addressed to  
Hubert Picarda QC, The Managing Editor  
9 Old Square, (Third Floor North), Lincoln's Inn, London WC2A 3SR  
Facsimile (020) 7831 3584

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## The Editorial

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# EDITORIAL

During the course of 2001 there were numerous seminars and conferences on charity law celebrating, in one way or another, the quatercentenary of the preamble to the Statute of Elizabeth I. The first in point of time was "Charity Law in the Pacific Rim" on October 4th, followed closely by the annual Charity Law Association Conference in London on October 11th. Papers generated for those occasions will, it is hoped, appear in successive issues of this Review.

The first part of the current issue is devoted to a husband and wife collaboration that formed part of a booklet entitled "Give a Thought", published by the European Society for Planned Giving. Robert Meakin, of the Charity and Education Group of Stone King Solicitors, in his article "Giving Your Art Collection Away But Still Enjoying it - Charitable Options" discusses questions of artistic value, public access, trustee benefit, and reservation of benefit, as well as conditions of gift especially those precluding sale. This is an accessible coverage of a point which solicitors in private practice will find it convenient to have at hand. The twinned discussion "Giving Your Art Collection Away - Non-Charitable Options" by Mary Ambrose a Professional Support Lawyer at Macfarlanes focuses on the tax consequences of keeping an art collection within the family. The qualification for conditional exemption including the requirements of public access and the publicisation thereof are accompanied by an explanation of the scheme for Inheritance Act Tax relief for a Maintenance Fund.

Francesca Quint and Gordon Nurse of 11 Old Square in their article "Promoting Sport and Charity Law" guide us round The Treasury Consultation document "Promoting Sport in the community" and the Charity Commission's consultation paper on "Charities, Status and Sport".

Blake Bromley's article "1601 Preamble: The State's Agenda for Charity" had its first airing at the Queensland University of Technology at the Pacific Rim Conference already mentioned. It provides a fascinating wander around Elizabethan social conditions and the state of legislation during the Elizabethan period. A salutary reminder of the absentees from the preamble as well as of the topicality of the far from antique verbiage affords further illumination. The view of the

preamble as a state agenda for charity is challenging and debatable. Moreover, the article is not just replete with history. It is also valuable as a quick tour of the initiatives taking place elsewhere in the Commonwealth. Practitioners here, if sufficiently moved, have an opportunity to retail to Commonwealth colleagues their own forebodings about statutory reform and definition.

Lastly, Debra Morris currently seconded from Liverpool University's Charity Law Unit to the Cayman Island Law Faculty as a Visiting Lecturer has provided in "Charities and the New Deal: Challenges for the Future" a serviceable summary of her fuller report "Charities and the New Deal for Young People 2001" downloadable from the Liverpool Charity Law Unit's website tells an invigorating success story.

Hubert Picarda QC  
9 Old Square  
Lincoln's Inn  
London  
WC2A 3SU

January 2002