

WEB SITE

Visit our WEB SITE
at
<http://www.khpplc.co.uk>



Key Haven Publications PLC
PO Box 669; Oxford OX3 3AU
Telephone +44 (0) 1865 352121; Facsimile +44 (0) 1865 351081

THE CHARITY LAW & PRACTICE REVIEW

C L & P R

Volume 11, Issue 3, 2009

EDITORIAL BOARD

Robert Venables QC, MA (Oxon), LL.M (London)
(Taxation Editor)

Paul Bater, (Managing Editor)

CONSULTING EDITORIAL BOARD

The Right Honourable Lord Hoffmann
The Right Honourable Lord Justice Mummery

*For details of the
Advisory Editorial Board please refer over*

All editorial correspondence should be addressed to:

Paul Bater, Managing Editor
11 Chalfont Court, 236 Baker Street
London NW1 5RS, UK
Tel: + 44 (0)20 7611 7324
Fax: + 44 (0)20 7611 7254
E-mail: pbater2002@yahoo.co.uk

The Charity Law & Practice Review

is published by

Key Haven Publications PLC
PO Box 669; Oxford OX3 3AU

Telephone +44 (0) 1865 352121; Facsimile +44 (0) 1865 351081

E- Mail address: aw.khpplc@khpplc.co.uk

DISCLAIMER

The views contained herein are put forward for further consideration only and are not to be acted upon without independent and professional advice.

Neither the Publisher nor the Authors or Contributors can accept any responsibility for any loss occasioned to any person no matter howsoever caused or arising as a result of or in consequence of action taken or refrained from in reliance on the contents hereof.

©2009 KEY HAVEN PUBLICATION PLC

The moral rights of the authors have been asserted.

Conditions of Sale

All rights strictly reserved. No part of this publication may be reproduced, stored in a retrieval system, or transmitted, in any form or any means, electronic, mechanical, photocopying, recording or otherwise, without prior written permission of the publisher.

Any person infringing the publisher's copyright will be liable to criminal and/or civil proceedings.

Papers are invited for publication on the understanding that they contain original unpublished material not submitted to any other journal and may be subject to anonymous peer review. The decision of the Managing Editors to accept, reject or modify any paper shall be final. Style sheets are available from the publisher on request.

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.

THE ADVISORY EDITORIAL BOARD

Robert Venables QC

Chairman of Advisory Editorial Board

Lord Phillips of Sudbury

Solicitor and Consultant, Bates Wells & Braithwaite

Christopher McCall QC

Formerly Junior Counsel to the Attorney General in Charity Matters

Professor Gareth Jones QC LLD

Trinity College, Cambridge

Lee Sheridan LLD

Formerly Professor of Law University College, Cardiff

James Kessler QC

Barrister

Hubert Picarda QC

Barrister and Founder Editor of the Review

Adrian Longley OBE

Solicitor, Arlingtons Sharmas

Professor Peter Luxton

Professor of Law, Cardiff University

Professor Jean Warbuton

Charity Law Unit, Liverpool Law School, University of Liverpool

Elizabeth Cairns

Solicitor

Jennie Gubbins

Solicitor and Partner, Trowers & Hamlin
(Charitable Housing Associations)

Robert Meakin

Solicitor and Partner, Stone King Sewell

Debra Morris

Cayman Islands Law School

Peter Smith

Lecturer in Law, University of Exeter
(Universities & Ecclesiastical Charities)

Robert Venables

Consultant, Bircham Dyson Bell

Visiting Professor of Charity Law, London South Bank University
formerly Legal Charity Commissioner

OVERSEAS CORRESPONDENTS

AUSTRALIA

Professor Myles McGregor-Lowndes

Director, Centre of Philanthropy and Nonprofit Studies, Faculty of Business,
Queensland University of Technology, Brisbane

Professor Gino Dal Pont

Professor of Law, Faculty of Law, University of Tasmania

CANADA

E Blake Bromley

Founder and President, Benefic Group, Vancouver

SOUTH AFRICA

Richard Rosenthal

Director, Richard Rosenthal Consultancy, Cape Town

USA

Professor Robert Atkinson

Professor of Law, Florida State University

Professor Harvey Dale

Director, National Center on Philanthropy and the Law, New York University

Professor Karla W Simon

Chair, International Center for Civil Society Law

Professor of Law, Catholic University of America

CONTENTS

Editorial	vii
 Transforming Tribunals: The Reform of the Charity Tribunal by the Tribunals Courts and Enforcement Act 2007 Alison McKenna	 1
 Modernising Charity Law in Ireland Kerry O'Halloran	 15
 Charity Mergers Robert Meakin	 55
 Book review: Charity Law and Social Policy Paul Bater	 65

EDITORIAL

As the new Charity Tribunal opens its doors to appeals against decisions of the Charity Commission Alison McKenna, the President of the Tribunal, explains the effect on the tribunal of the general reforms introduced by the Tribunals Courts and Enforcement Act 2007.

There follows a critical analysis by Kerry O'Halloran of the charity law reform process in Ireland that has recently culminated in the enactment of the Charities Act 2009.

We also feature a review by Robert Meakin of the implications of the provisions in the Charities Act 2006 to facilitate charity mergers.

This issue concludes with a review of the new book by Kerry O'Halloran, Myles McGregor-Lowndes and Karla Simon in which the authors conduct a comparative examination of the role played by charity law in meeting social policy objectives in 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:

Paul Bater
11 Chalfont Court
236 Baker Street
London NW1 5RS
UK

Tel: 020 7611 7324
Fax: 020 7611 7254
E-mail: pbater2002@yahoo.co.uk