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## THE CHARITY LAW & PRACTICE REVIEW

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C L & P R

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## From the Managing Editor

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### EDITORIAL

This latest issue of Charity Law and Practice Review cuts a wide swathe through the law of charities.

Michael Eades, an Advocate and Barrister practising in the Royal Court of Guernsey, joins your Managing Editor in considering the recent pronouncement of the Guernsey Court of Appeal in *Re Insinger Trust (Guernsey) Limited* (1999) 2 ITELR 154 on the jurisdiction of the Royal Court over charities. The judgment provides a valuable reminder that customary law as well as the enactment of the Trusts (Guernsey) Law 1989 still governs the situation in Guernsey. The case also has some interesting sidelights on the role of HM Procureur.

The second article by Dr Gareth G Morgan of Sheffield Hallam University is a detailed assessment, following four years research, of the impact on charity treasurers and bookkeepers of the new accounting regimes introduced by the Charities Act 1993. The author has focused on charities with a total income of between £10,000 and £250,000. As the study makes clear the result of the new regime is that there has been a dramatic change in the understanding of charity finance as well as substantial changes in financial reporting and in the underlying accounting procedures.

The indefatigable Blake Bromley, and his daughter Kathryn, presently of the University of Toronto Law School, have embarked on the ambitious project of examining the juridical claims of the advancement of religion to continue to be treated as a charitable object. This project encompasses the history of the definition of religion as a charitable purpose; the adoption of the English definition of charity into Canada; the ambit of the existing definition of religion; and the impact of the Canadian Charter of Right and Freedoms and the European Convention on Human Rights on that definition.

The article "John Pemsel goes to the Supreme Court of Canada in 2001: the Historical Context in England" is the first part of this study and contains interesting historical material which explains how religion gained its platform among charitable objects.

In "Is Porterhouse really 'a Charity?'" David Palfreyman, Bursar and Fellow of New College Oxford, considers the jurisdiction of the courts over Oxford and Cambridge colleges and chartered universities and their property, together with the status of that property, the trusteeship of Fellows and Council Members, and the extent to which the institutions themselves are subject, as "charities", to the Charities Act 1993.

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