

This was originally intended to be a serious complaint about the sheer volume of government reviews affecting the third sector. But it took on a life of its own as I discovered that a couple more of ACF's staff were, like me, devotees of the American TV comic series *SOAP* (1977–81). Much of the seriousness remained, though with hindsight I think the seriousness detracts from the humour. The piece was received entirely without comment by my then Board, even when I drew their attention to it. To this day, I don't know if they approved, didn't, were suffering from sense-of-humour failure, or (much the most likely) never read my editorials anyway. It should be read in the voice of *SOAP* announcer Rod Roddy.

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Editorial

Reviews galore! And in this issue, we've reviewed the reviews! The Charity Commission has been reviewing the Register of Charities for 4 years. As its progress review shows, it has gone some way to modernising the concept of charity, making prevention of unemployment, promoting urban and rural regeneration, and protecting the environment accepted charitable purposes. The latest announcement, making local amateur recreation charitable, is especially welcome. The Commission is clearly expecting many new registrations from sports clubs, and – though, as usual, not explicitly admitted – their reviewed status will enable foundations to give them grants.

The National Audit Office has reviewed the Commission, and the legal and regulatory framework for charities – which the Commission operates - is being reviewed by the Cabinet Office Performance and Innovation Unit. Will the Commission try to argue that the PIU's constructive thinking is unnecessary because the *Review of the Register* has successfully reviewed the anomalies? The trouble is that the edges of charity are blurred, for reasons that still depend less on real uncertainty about what should be charitable than on the vagaries of precedent, analogy, and court cases. So we hope that, whatever happens, and notwithstanding some good results, the process of reviewing charity law can be made easier and more accessible.

The voluntary sector has just reviewed whether it has got where it wanted to in its *last* review, five years ago.

The Home Office, having lost the figures, has commissioned a *voluntary* organisation to review the facts about government grant-aid to the voluntary sector for the last 17 years. Now *that's* an interesting review! In which years were the peaks and troughs? See *our* review on page ???

The Treasury, still flushed from its Charity Taxation Review, has started a new 'Cross-Cutting Review' - of how public services and spending can be better done, including a review of the role of the voluntary sector. And Financial Secretary Paul Boateng, formerly a Minister in the Health and Home Departments, has just called major charities in for the second time in six months, for an early morning '*How's it going for you?*' review.

This is the Treasury, and *this* is the Cabinet! Reviewed? You just *might* be, after this quarter's edition of... *Trust & Foundation News*. [Cue *SOAP* theme tune.]