



Book Review

Oonagh B. Breen and Philip A. Smith: *Law of Charities in Ireland*. Dublin, Ireland: Bloomsbury Professional, 2019, 589 pages, €175.00, ISBN: 9781847663252.

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<https://doi.org/10.1515/npf-2020-0032>

The authors have done a great service for the 10,000 charities serving just under 5 million people who are part of Irish civil society. A handbook organised around the legal lifecycle of a charity in Ireland is a significant contribution. The provision of comprehensive, useful information to trustees, their advisors, staff, volunteers and members of charities is critical to the maintenance and prospering of civil society. The publication comes at a time when the new charity regulator has been established and requiring new process and procedures for charity registration and reporting. It is made all the more difficult in small jurisdictions where current publishing business models do not favour short print runs of hard copy technical books at a cost that is within reach of the sector. Although charity regulators now provide web sites of fact sheets and general advice, there is a place for independent work free of the restrictions constraining a government agency which can go where regulators are reluctant to tread.

Works on anglophile charity law have a long history dating from Moore's lectures (1607) to the monumental legal treatises of Warburton (2003), Picarda (2010) and Luxton (2001) to the more recent single charity issue monographs such as Chan (2016), Garton (2013), Harding (2014), Synge (2015) and collected essays such as Harding, O'Connell, and Stewart (2014) and Mitchell and Moody (2000). Kerry O'Halloran's contribution (2007, 2011, 2012, 2014a, 2014b) of thematic cross-jurisdictional charity law comparisons is unrivalled. While all these endeavours are laudable, it is the crafting of a piece of work that reaches not only to the specialist charity lawyer or scholar that is, in my view, the most socially useful contribution. Making the mysterious field of charity law accessible to those at the cutting edge of trying to do good in an era of increasing regulation, and a public media that is spoiling for a scandal, can only assist civil society. Publications that accommodate an array of readers from the charity law specialist to the newly appointed trustee present a range of difficulties for authors, such as pitching the content level at an appropriate assumed knowledge point, being legally correct without over qualifying every statement with a bevy of footnotes, and indulging in speculation on how many new charitable purposes can fit on the head of a

statutory definitional pin. In my view, the authors have managed to strike a fair balance.

The authors have approached their task by organising their work around the lifecycle of a charitable organisation from its inception to reorganisation or closing and expansion into other jurisdictions. This makes sense to their potential readers and provides a natural flow to the chapters that lends itself to a complete read, or as is more often the case, a dipping into a chapter as required. The array of subjects covered is comprehensive, including deciding on a legal form for your charity, followed by financial and other reporting obligations, employees, volunteers, taxes, fundraising, governance, relating to the primary charity regulator as well as other arms of the state, advocacy, data protection, insurance, safeguarding, trading, mergers, dissolution and activities outside the Irish jurisdiction. It is a comprehensive coverage of issues that would arise in the life of a charity without descending into unnecessary detail that may serve to obscure the critical issues for primary consideration.

There is exemplary use of all the techniques that can be employed to create a convenient body of knowledge for those with differing understandings of the area. The subtitles are couched in the form of questions, referencing is disciplined to appropriate pathways of further inquiry, appropriate example boxes are utilised, there are some superbly populated tables, and the indexes are well prepared and comprehensive. The tables are particularly well-used at appropriate places to allow the presentation of a large amount of information succinctly. The comparative table of statutory charitable purposes across the United Kingdom jurisdictions is an example of the organising power of tables over communication by traditional text.

The Achilles heel of most publications of this nature is that the discrete content basis is always changing and that requires constant updating for the book to remain current. In the past, it has been a viable business model to update hard copy publications annually, or have them in loose-leaf format to overcome these issues. Now online e-publications may provide a practical and economical alternative. As indicated by the authors, anticipated changes to the law and regulations impacting on charities in Ireland will require substantial alterations to parts of the book, and it is to be hoped that the authors have the energy to revise, and the publisher the will to facilitate updates, at least online.

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