
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations provide for the application procedure that charities must follow in applying to the Scottish Charity Regulator (“OSCR”) for approval to reorganise.

Regulation 2 sets out the information that charities must include with their application. Charities with an income of £250,000 and over in a year must prepare a draft notice of their proposed reorganisation scheme to accompany their application, which informs the public that objections to the reorganisation scheme should be sent to OSCR. Regulation 4 provides that this notice should be published in a newspaper circulating throughout Scotland, unless the purposes of the charity relate to a particular locality, in which case it may either be published in a newspaper circulating throughout Scotland or in a local newspaper.

Regulation 3 provides that OSCR must write to the charity acknowledging receipt of the application to reorganise within 14 days of receipt. It also requires OSCR to prepare and publish a notice summarising the proposed reorganisation scheme of a charity for inclusion on its website, again advising that objections should be sent to OSCR and specifying the latest date for receipt of objections by OSCR.

Regulation 5 sets out how an objection to a charity’s proposed reorganisation scheme can be made and the information that objectors to the scheme must provide to OSCR.

Regulation 6 provides that OSCR must make a decision whether to approve the proposed reorganisation scheme of a charity within 6 months of the latest date for receipt of objections by OSCR and OSCR must consider all objections received before making its decision. Regulation 6 also requires OSCR to send a copy of its decision to the charity and to any person that has sent it a notice of objection, within 7 days.