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SCOTTISH STATUTORY INSTRUMENTS

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**2007 No. 204**

**The Charities Reorganisation (Scotland) Regulations 2007**

**Application to reorganise**

2.—(1) An application by a charity for approval to reorganise under section 39 of the 2005 Act must be in writing and include—

- (a) a copy of the existing constitution of the charity where one exists;
- (b) a copy of the most recent statement of account of the charity or, where it is not possible to provide such a statement, confirmation of gross annual income and a statement of assets and liabilities;
- (c) a statement setting out the reasons why it is considered that one or more of the reorganisation conditions in section 42(2) of the 2005 Act have been met;
- (d) a statement setting out the reasons why the charity considers that the proposed reorganisation scheme will—
  - (i) where it considers that a condition set out in section 42(2)(a) or (b) of the 2005 Act is met, enable the resources of the charity to be applied to better effect for charitable purposes consistently with the spirit of its constitution, having regard to changes in social and economic conditions since the charity was constituted;
  - (ii) where it considers that the condition set out in section 42(2)(c) of the 2005 Act is met, enable the charity to be administered more effectively;
- (e) details of the proposed reorganisation scheme, including the destination of any assets or liabilities of the charity; and
- (f) a draft of the proposed new or amended constitution of the charity.

(2) A charity with a gross annual income of £250,000 or more shall include with the application a draft notice of the proposed reorganisation scheme, which must include—

- (a) the name and address of the charity as entered in the Scottish Charity Register;
- (b) the registered number allocated to the charity by OSCR as part of the registration process;
- (c) a statement advising that the charity has applied to OSCR for approval of a proposed reorganisation scheme;
- (d) a statement advising that the details of the proposed reorganisation scheme can be viewed on OSCR's website and obtained from OSCR;
- (e) the internet address of OSCR's website;
- (f) the address of OSCR's registered office;
- (g) a statement advising that any notices of objection to the proposed reorganisation scheme should be sent to OSCR; and
- (h) a statement referring objectors to the proposed reorganisation scheme to these Regulations.