
SCOTTISH STATUTORY INSTRUMENTS

2012 No. 220

**The Charities Reorganisation (Scotland)
Amendment Regulations 2012**

Amendment of the Charities Reorganisation (Scotland) Regulations 2007

4. In regulation 1(2)—

(a) after the definition of “the 2005 Act” insert—

““gross annual income” means the gross annual income of the charity as shown in the charity’s most recent statement of account;

“large charity” means a charity with a gross annual income of £250,000 or more;”;

(b) for “latest date for receipt of notices of objection by OSCR” substitute “latest date for receipt of representations by OSCR”;

(c) after the definition of “OSCR” omit “and”; and

(d) after the definition of “publication period” insert—

““small charity” means a charity with a gross annual income of less than £250,000; and

“very small charity” means a small charity whose assets do not include any heritable property or shares in a private limited company, and with a gross annual income of less than £1,000.”.