

## Quakers in Scotland Foundation Trustees

Meeting held online on 7<sup>th</sup> July 2025 at 7.00 pm

Present: Elizabeth Allen, Brian Ashley, Adwoa Burnley, Kate Gulliver, Chris Holmes, David Somervell, and in attendance Lesley Richards (Convenor QiSCG)

We started our meeting with a short period of worship.

As a gathering, we shared what part of this service gave us joy. Could we each find two?

We agreed the agenda for the meeting.

### 25/07/01 Engaging a solicitor

We have received quotes for the legal work required to accomplish the transfer of GMS to QiS, and these have been circulated to trustees in advance of this meeting.

We agreed which one to engage and ask Elizabeth to write to them to this effect. We ask Elizabeth to write to the others and thank them for their quotes and inform them that we won't be using them.

Kate and Elizabeth will meet with the chosen solicitor when it suits them all and report back to us at the next QiS trustees meeting that suits.

### 25/07/02 Quaker bodies joining QiS, update

#### Due Diligence Questionnaires

Due diligence questionnaires have been sent to trustees of General Meeting for Scotland, East Scotland Area Meeting, North Scotland Area Meeting, West Scotland Area Meeting and Dundee Friends Property Trust.

To date we have received completed questionnaires from GMS, ESAM and DFPT.

### 25/07/03 General Meeting for Scotland transfer to QiS

We have received the minutes of the meeting of GMS Trustees held on 1 July 2025. We note the following extract from minute 1:

#### **1. *Winding up General Meeting for Scotland***

*Robin (Waterston) reported that we have received approval in principle from OSCR to dissolve General Meeting for Scotland as a charity and transfer its assets to Quakers in Scotland. (Letter of consent is attached below).*

*Trustees do not consider that this would materially change the purpose or aims and objectives of the organisation, and do not anticipate that it would cause any risks to the current charity or to the new body.*

*We have discussed the next steps:*

- *On advice from OSCR, we suggest the following Minute for consideration by GMS on 20 September:*

*“We have heard that OSCR have given consent to dissolving General Meeting for Scotland as a charity. We agree to wind up the affairs of the charity and after settlement of all debts and liabilities, transfer the remaining assets of the charity for nil consideration to Quakers in Scotland (registered charity SC054060). Upon completion of this, the charity shall be declared dissolved. We give authority to the Trustees to take all measures they consider necessary to give effect to this.”*

#### Letter of consent from Office of the Scottish Charity Regulator (OSCR)

#### **Consent to wind up/dissolve Religious Society of Friends (Quakers) General Meeting for Scotland, SC012281**

I am writing to let you know our decision about your request for consent to wind up/dissolve the charity named above. This decision has been made under section 16(2) (c) of the Charities and Trustee Investment (Scotland) Act 2005.

The Office of the Scottish Charity Regulator (OSCR) gives consent to your proposal to wind up or dissolve the charity.

#### **What you should do next**

- Notify OSCR within three months of the wind up/dissolution being completed. The charity will not be removed from the Register and will remain accountable to OSCR until it notifies OSCR that the wind-up/dissolution has been completed.
- Complete the attached Appendix 1 declaration and send (or e-mail) it to OSCR and provide the following evidence:
- Evidence that all assets and liabilities have been transferred from this charity to the new incorporated charity .

Evidence must contain copy of the closing bank statement, showing transfer to the newly created incorporated charity and copy of the opening statement for the new SCIO bank account(s). If the charity holds any heritable property, you must provide evidence that title to the property has been legally transferred.

#### **How will incorporation be presented in the financial accounts?**

Under new accounting requirements, there is no need to prepare two separate sets of accounts when changing to a SCIO. The Statement of Recommended Practice (SORP) for charities preparing fully accrued accounts allows ‘merger’ accounting to be used. This means that the charity prepares the accounts to their usual year end date and the transactions for the unincorporated charity and the SCIO are ‘merged’ together to produce one set of accounts that shows the transactions for both the old and new charities throughout the accounting period.

The charity can use merger accounting if:

- the beneficiaries of the charity have not changed significantly
- the purposes for which funds are held have not significantly changed and.
- the charity trustees have not changed significantly

The resulting accounts must show the date of the merger. The SORP also requires some specific notes to be added to the accounts. Your professional advisors should be able to help you with this.

Charities preparing Receipts and Payments accounts can follow similar principles.

If you will not be using merger accounting, a final set of accounts for the charity will be required.

We look forward to receiving notification that the charity has completed this process. Please contact us if you have any questions.

The final evidence should be sent to [info@oscr.org.uk](mailto:info@oscr.org.uk) or by post for the attention of the Casework Teams.

Yours sincerely,

Rachel O'Neill

Rachel O'Neill | Caseworker

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## **25/07/04 Meeting for Sufferings (MfS) agreement for laying down GMS**

We have heard that at its meeting on 5 July 2025, MfS agreed to allow GMS to lay itself down and transfer its functions to QiS. The relevant text in Quaker faith and practice will be revised in due course.

## **25/07/05 Registers of QiS members and trustees**

Further to our minute *25/05/06 Membership of the SCIO*, the GMS Administrator has set up two electronic registers: QiS members; QiS Trustees.

We thank Jane Booth for assisting with this.

## **25/07/06 QiS Treasurer's Report**

Kate Gulliver has updated us on the following matters:

### QiS bank accounts

Our treasurer has updated us on the bank account applications. The Co-op Bank have come back to say that we need another trustee to be inline with our governing document. We agree that we should postpone the application to the Co-op Bank until we another trustee has been appointed. GMS has already agreed that it can make appointments by between meeting procedure, so hopefully this won't take too long.

Bank of Scotland application is underway and we await their answer.

### Opening balance

We note from minute 1 of the GMS Trustees meeting on 1/7/25 that as soon as QiS has a bank account, GMS Trustees will transfer £10,000 to QiS.

### Scottish Council for Voluntary Organisations (SCVO)

GMS is already a member of SCVO and we ask Kate to look into this to see if we can receive support from SCVO under this membership.

### Accountant/ Book-keeper and purchasing a book-keeping package

The Finance Committee is working on a job description for a bookkeeper / accountant and also for senior roles.

The Finance Committee meet next week and they will update us after this. We thank Kate and the Finance Committee for all their work on this.

### Sale of Glasgow meeting house

We hope that it would be useful to have a link between QiS trustees and WSAM trustees as they deal with this sale. If WSAM trustees would find this useful, Chris will be our link. We send this part of minute 25\07\06 to WSAM Trustees.

### **25/07/07 Transferring the GMS Administrator's post to QiS**

General Meeting for Scotland employs Jane Booth's as an administrator. On 20th September her job will be TUPE transferred to Quakers in Scotland, following the acas advice and checklist on TUPE transfer. We will work in coordination with GMS to accomplish this, with each trustees body following the relevant guidance, and ensuring that the mandatory steps have been taken. We ask Brian Ashley to lead this process on behalf of QiS Trustees.

We ask our clerks to write to Jane Booth informing her of the plans to change her employer to QiS on 20th September, confirming that the terms and conditions of her employment will remain the same, and asking if she has any questions or concerns about the transfer. We will update Jane as the transfer process progresses.

We send this minute to GMS Trustees.

### **25/07/08 Closing minute**

We close with worship, planning to meet again by Zoom at 7.00 pm on 11th August, should nothing occur to prevent.

Elizabeth Allen and Adwoa Burnley

Co-clerks to QiS Foundation Trustees