

# **GENERAL MEETING FOR SCOTLAND TRUSTEES**

## **Minutes – Tues 1 July 2025 by zoom**

Present – Robin Waterston (Clerk), Andrew Blackadder, Katrina McCrea, Malcolm Crosby, Kevin Franz, Neil Turner.

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

Robin 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:

- We need to discuss with Jane Booth about transferring her employer to QiS from 20 September. Robin will liaise with her and QiS Trustees to ensure that a proper process is carried out.
- We agree to transfer £10,000 to QiS as soon as they have a bank account
- The treasurer will give notice to close the Triodos 33-day notice account with say 40 days ahead of 20 September.
- 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.”

We note that the insurance policy has been extended to 20 September.

We also note that although the Quaker functions of GMS will transfer to QiS on 20 Sept, the charitable body and ourselves as Trustees will continue until the formal dissolution is recognised by OSCR.

### **2. Data Protection policy**

Following review by email of the data protection policy, Neil has incorporated some minor changes. The new policy will be posted on the GM website soon.

### **3. Dates of next meeting 2025**

- Tues 30 Sept, 7.30 pm (to consider formal dissolution of GMS as a charity).
- Additional meetings will be arranged if required.

Robin Waterston, Clerk

Dear Sir,

**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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