



NORTH OF SCOTLAND ARCHAEOLOGICAL SOCIETY SCIO
Scottish Charity No SC044585

Annual Report & Financial Statements

For the Year to 31 August 2019

Trustees' Annual Report for the Year ended 31 August 2019

The Trustees have pleasure in presenting their report together with the financial statements and the Independent Examiner's report for the year ended 31 August 2019.

References & Administrative Information

Charity Name: North of Scotland Archaeological Society SCIO

Registered charity number: SC044585

Principal Address: 7 Ruisaurie, Beauly, Inverness-shire, IV4 7AJ

Trustees on date of approval of Trustees' Annual Report

<u>Name</u>	<u>Office</u>	<u>Period</u>
Tim Blackie		from 15/10/2016
Elizabeth Anne Coombs		from 15/01/2014
Catherine Dagg		from 19/10/2018
Joan Catherine Guest		from 15/01/2014
Duncan Kennedy		from 13/10/2018
Susan Elizabeth Kruse		from 15/01/2014
Anne MacInnes		from 05/03/2018
Meryl Mary Marshall		from 15/01/2014
James Bruce McComas	Secretary & Vice Chair	from 15/01/2014
Roland Spencer-Jones	Chair	from 15/01/2014
Gordon Cardew	Treasurer	from 05/03/2018
Sue Walker		from 10/10/2015

Two Trustees were appointed during the last year – Duncan Kennedy and Cathy Dagg.

Trustees who retired during the year

Anne Mary Cockroft	from 15/01/2014 to 13/10/2018
Rosemary Jones	from 15/10/2016 to 13/10/2018

Structure Governance and Management

Constitution

NOSAS SCIO was granted Charitable status by OSCR on 15 January 2014 and it is governed by the constitution which was approved at its formation. That constitution was amended at the AGM on 13th October 2018, the amendments being subsequently approved by OSCR. The amendments to para 56 were:

- 56.1** There shall be no limit to the number of years that a Trustee may serve on the committee.
- 56.2** Any office-bearer (Chair, Secretary or Treasurer) who has served for 5 years shall automatically vacate that office on expiry of that 5-year period and shall then not be eligible for re-election to that same office until a further year has elapsed.
- 56.3** Any Chair or Treasurer who has vacated that office shall then not be eligible for re-election to the office of Treasurer or Chair until a further year has elapsed.
- 56.4** Any office bearer, standing down after 5 years, will be able to remain on the committee of Trustees according to the conditions of para 56.1

Appointment of Trustees

Members of the management committee, which normally meets every two months, are the charity's trustees. Any member can be appointed as a trustee, provided he/she is not an employee of the society. Trustees are elected at the Annual General Meeting which is normally held in October. Under the constitution, the number of Trustees should not exceed twenty and not be less than eight.

The committee may appoint any member to be a trustee. This appointment must be approved by the members at the next Annual General Meeting.

Management

The Trustees are responsible for the management of the society. During the year we hold six regular Committee (trustee) meetings. At each meeting, a financial report is received. We have a formal sub-committee structure and membership, and a report from each subcommittee is taken at each Committee meeting.

Objects & Activities

Charitable Purposes

The society is a membership based voluntary group that seeks to encourage people of all ages to learn about and engage with the archaeology of the North of Scotland, to enjoy it, and to protect it for the future. Its purposes are:

1. The advancement of education by arranging and supporting projects and events, formal and informal, which enable members and others to learn archaeological methods and associated techniques.
2. The advancement of the arts heritage, culture or science by
 - a. undertaking and supporting relevant archaeological projects adding to the public record of our heritage
 - b. promoting awareness and understanding of our heritage by arranging discussion sessions and exploratory walks, publications, and participating in public events.

ACTIVITIES

The society has been particularly active in the last year, with its members taking part in a large range of archaeological and heritage-related activities. These are described in further detail below.

20 Year Celebrations

NOSAS was started by a small group of archaeology students in 1998. To celebrate the continued life and success of NOSAS, several events were planned during 2018, in particular a Conference weekend in late March. The last part of these 2018 celebrations was a party for NOSAS members at Tarradale House on 1st September, organised by John Wombell and a small group of helpers.

Stimulated by the NOSAS 20 Year Celebration, the Inverness Field Club invited Meryl Marshall and Roland Spencer-Jones to present a review of NOSAS achievements and activities over the last 20 years. The talk at Milburn Academy took place on 17th October.

Field Trips

Meryl Marshall and Anne Coombs have organised a programme of field trips and outings over the darker months. This included two field trips for Highland Council's October *Highland Archaeology Festival's (HAF)* programme of outings. The NOSAS field trips from September 2018 to August 2019 were:

- September 25th – ScRAP visit to Strath Rusdale, led by Tertia Barnett, organised by Alan Thompson
- October 7th – HAF walk to Camore Wood, led by Anne Coombs
- October 15th – HAF Cycle Ride along the Beaully Firth, led by Roland Spencer-Jones
- October 28th – Poolewe to Slattadale on Loch Maree, a walk led by Meryl Marshall. One of the Heritage Routes.
- November 25th - Inverlaidnan/Sluggan Project – the final day of a survey led by Meryl Marshall
- January 16th – Several sites on the Tarbat Peninsula, led by Anne MacInnes (preceding a NOSAS Dinner at Kincaig Castle Hotel)
- February 23rd – *The Shieling Project at Dunmaglass, Glen Strathfarrar* – led by Roland Spencer-Jones
- March 28th – ScRAP recording visit with Maya Hoole to Urchany, Culburnie & Kinerras
- March 29th - ScRAP recording visit with Maya Hoole to Strath Sgitheach, above Strathpeffer
- April 1st - ScRAP recording visit with Maya Hoole to Druim Mor
- April 2nd - ScRAP recording visit with Maya Hoole to Laggan Hill, Dulnain Bridge
- April 11th-14th – Field Visit to Moidart, organised by Beth Blackburn and Anne Coombs, and hosted by West Coast NOSAS members Ken & Jean Bowker.
- May 3rd – *Four Sites in Easter Ross* – a visit to Tarbat House, Milntown Castle and Fearn Abbey, led by Meryl Marshall and Roland Spencer-Jones
- May 10th-12th – NOSAS field visit to Isle Martin, organised by Anne Coombs, hosted by Cathy Dagg. This included a survey of the ancient burial ground.
- May 25th – *Torvean Fort*, led by Jonathan Wordsworth
- June 3rd - *Aird peninsula by Shieldaig*, a walk led by Anne MacInnes
- August 16th - *Drumandarroch, near Scatwell, Strathconon*, including bracken clearance, led by Meryl Marshall
- August 20th – *Bede House Excavation, a Bailies of Bennachie project*, led by Anne Coombs and Colin Miller.

It's heartening to see that, although a few people led many walks, a total of 7 people were involved in running all the walks.

Monthly Archaeological Discussion (MAD) Meetings

These continue to be an important focus of NOSAS activity during the darker months. They are lively and interactive meetings, during which a presentation from someone with an interest or expertise in a topic is followed by a discussion from the floor. The meetings, in Strathpeffer, are popular and well-attended, with usually 20-30 people taking part. The meetings over the last year were:

- September 20th – Cathy Dagg: *Looking after the burial grounds of Lochbroom Parish*
- November 15th - Alistair Stenhouse: *Fishtraps of the Eastern Firths*
- December 13th – Susan Kruse: *The Highland Regional ScARF project*
- January 24th - The NOSAS members: *What I did in my Holidays*
- February 21st - Rod McCullagh: *What do big projects ever do for us?*
- March 21st – Chris Fleet, NLS: *Military maps of the North of Scotland*
- July 18th – Ben Elliott: *The Tarradale Mesolithic Tools*. An open meeting, not a MAD night!

Conferences

NOSAS members attended a range of local and national archaeological and heritage conferences during the year. Their contribution to these is by bringing display boards, by chatting and networking between talks, and occasionally by presenting a paper or lecture.

The conferences attended by our members last year included:

- HAF: September 29th – October 19th - Highland Council's annual **Highland Archaeology Festival** continues to be a focus of archaeological activity and presentation in the year. Two NOSAS members presented the results of NOSAS activity in the previous year at the HAF Conference:
 - Eric Grant was asked to present a talk on the results of the 2017 Mesolithic excavation at Tarradale.
 - Roland Spencer-Jones presented on the Lovat Estate Map Archive Scanning Project.

NOSAS members contributed two of the field events during the festival in 2018, see above.

Our sister organisation, *Archaeology for Communities in the Highlands (ARCH)*, ran the whole of HAF again this year.

- November 10th – The Annual HES Community Heritage Conference at the Engine Shed, Stirling
- May 20th-21st – Archaeology Scotland's Summer School at Inverurie, Aberdeenshire
- May 31st - Scottish Community Heritage Alliance Discussion Day at Strathpeffer Community Centre
- June 4th - Scottish Community Heritage Alliance Discussion Day at Timespan, Helmsdale
- July 5th-7th - The Institution of Civil Engineers Panel for Historical Engineering Works (PHEW) organised a 3-day programme of visits and talks in East Sutherland

The NOSAS Projects

NOSAS works on the basis that as individuals develop interest in an area they then lead (champion) a project that involves others in the society. Numerous such projects have been adopted by NOSAS over the years. These are the projects that were active throughout 2018-9.

Tarradale Through Time

This major NOSAS project, led by Eric Grant and assisted by a project management team (Anne Coombs, John Wombell, Jonie Guest, Tim Blackie) seeks to engage the local community in investigating the multi-period landscape of Tarradale. The three-year project to survey and excavate five different parts of that landscape is funded by the Heritage Lottery Fund, Historic Environment Scotland, and NOSAS donors. It is due to finish at end-March 2020.

This is NOSAS's biggest funded project ever. Eric and his team deserve considerable praise for all the hard work they put in to firstly raise the money and then organise the various components of the project.

In 2018-9, those were:

- September 8th-22nd - two weeks of excavation at Tarradale. This included excavation of a promontory fort at Gilchrist and a multi-period settlement at Balvattie. The results of these excavations and photos from the dig are on the Tarradale Through Time website: <http://www.tarradalethroughtime.co.uk/index.asp>
- Other components of the project, such as school visits and the involvement of the local community, are described further on the TTT Facebook page: <https://www.facebook.com/tarradalethroughtime/>.
- Eric Grant gave a talk on the work of TTT at Gordon Memorial Hall, Rosemarkie on 25th October
- Anne Coombs gave a talk on TTT to Dornoch Heritage Society on 18th April
- James McComas also gave a talk to Strathglass Heritage Association at Cannich on 13th May

- In autumn 2019, the project will excavate the barrow cemetery site.

Scottish Rock Art Project

This major national project to survey and record Scotland's rock art is organised by Historic Environment Scotland. Tertia Barnett is the HES national lead for the project. In 2016 NOSAS was selected as one of three national pilot projects. Led by John Wombell and Alan Thompson, NOSAS field trips and training activities started during summer 2017 and continued periodically during 2018-9.

A particular focus was visits to Strath Rusdale led by Tertia Barnett on 25th September, and an extended visit to several sites with Maya Hoole from 28th March to 2nd April.

NOSAS members continued to record rock art sites at other times during the year, particularly focussing on Tiree, Strath Sgitheach, and Moray.

Lovat Estate Map Project

In April 2018 the entire map archive of the Lovat Estate was scanned by a small team of NOSAS volunteers. The result was over 300 digitised maps from Lovat Estate, and 21 maps from other local estates. The National Library of Scotland processed these digital images and then in January 2019 uploaded the maps to their website. See <https://maps.nls.uk/estates/>, the maps are then listed by county.

This has been a project of national significance providing, in the words of Chris Fleet of the NLS, "probably the finest collection of working estate maps in Scotland". Chris Fleet gave a talk about the maps for a MAD evening in March 2019. Roland Spencer-Jones, the project leader, gave a number of talks on the project:

- to the Highland Archaeology Festival Conference in October 2018
- to ARCH at Dingwall Community Centre on January 29th
- to Strathglass Heritage Association, Cannich on 24th June.

The project continues as a Geo-referencing Project, whereby the online estate maps will each be geo-referenced by a team of NOSAS volunteers. This additional functionality will allow anyone to look at an OS map of the area of the Lovat Estate, click on it, and see what maps cover this point. The project will take place during the winter of 2019/20.

The JS Bone Collection of Aerial Photographs

Jim Bone was a founder member of NOSAS, a previous committee member, and an enthusiastic pilot. During a flying career that started as a young man, he got involved in aerial photography of archaeology through a chance meeting with Professor Barri Jones in 1972. The account he gave of his flying and photography became a NOSAS blog post: <https://nosasblog.wordpress.com/2018/03/10/jim-bone-aerial-photography-of-archaeological-sites/>

Jim died on June 16th 2018 after a long and wearisome illness. Just before he died, in May 2018, Jim gifted his entire collection of aerial photographs to NOSAS. This consisted of slides, negatives, prints and digital images. Sorting and cataloguing these images has been undertaken by Jonathan Wordsworth and Roland Spencer-Jones, who then delivered the non-digital images to Historic Environment Scotland in April 2019. HES has undertaken to scan them all, converting them to digital images. HES expects to have completed this scanning process by autumn 2019, which will then allow a small team of NOSAS people to geo-reference them.

The eventual aim is that there will be a designated JS Bone Collection page on the HES Canmore website, detailing all the approximately 5900 images that Jim left us.

Easter Ross Christian Stones

Early in 2019 Anne MacInnes and some other NOSAS members undertook a survey of a neglected early Christian site and burial ground in Easter Ross. During the process of that recording she discovered that one of the grave slabs was a Pictish Class II decorated stone, subsequently re-used and inscribed as a grave marker in 1797. This extraordinary discovery led to the involvement of the Highland Council Heritage team, and John Borland, a Pictish stone expert, from HES. In view of the landowner's wish for privacy, the exact find site has not been widely publicised. A smaller cross-incised slab was also identified.

After considerable discussion, involving a number of parties, NOSAS agreed to be the lead agent in removing the Pictish stone and the cross-slab, and then arranging their conservation and subsequent mounting in Dingwall Museum. It has committed a sum of money to match a similar contribution from the Pictish Arts Society to remove the stones to a place of safety. We are currently fund-raising to secure the remaining money needed for their conservation.

The discovery of a new Pictish stone has caused considerable media interest. It will be the subject of a presentation at the Highland Archaeology Festival conference in October.

Anne MacInnes is part of a small subcommittee planning the management of these two stones.

A Year of Highland Archaeology

Meryl Marshall suggested in autumn 2018 that it would be a good idea to record a number of NOSAS activities and surveys into a yearbook. A small subcommittee (Meryl, Jonie Guest, James McComas, Roland Spencer-Jones) met to plan and commission ten articles that became the ten paragraphs of the book. James McComas took on the final editing role. Entitled *A Year of Highland Archaeology*, this book is offered to all NOSAS members, and is available to buy from local and online booksellers and at archaeological conferences.

Excavations and other NOSAS activities

Over the years NOSAS members have developed considerable skill in excavation and site surveying. Accordingly they have contributed significantly to excavations in the Highlands, organised by a variety of different organisations.

NOSAS members contributed to these excavations over the last year:

- September 8th – 22nd Tarradale Through Time excavations at Gilchrist and Balvattie, run by NOSAS. The TTT team presented the results of their excavation at a public open day on site on the 22nd.
- September 10th – 21st Clunie Hill Dig, just outside Forres run by Friends of the Falconer Museum
- June 7th – the start of several weeks' excavation led by Connie Rodriguez at Castle Craig, on behalf of Clan Urquhart
- August 18th – September 1st – Swartigill, near Thrumster. An excavation led by Yarrows Heritage Trust, supervised by ORCA.
- August 31st – September 19th – the Tarradale Through Time excavation of a Pictish barrow cemetery.

Training & Skills Development

Training in archaeological skills is one of the original aims of NOSAS.

Over the last year a small group of NOSAS members has met as a "Technology Learning Group", usually involving Malcolm Standing as a technical resource. The aim of the group is to enhance the group's competence in IT, computer, photogrammetry and mapping skills. This group is now facilitated by James McComas.

In December 2018, NOSAS was offered a Resistivity Unit by NESAR (North East Scotland Archaeological Research Society) following the demise of that organisation. It was agreed that this would be a useful facility, and has been used extensively since, particularly in preparation for the Tarradale excavation, and at Cromarty. Jonie & Richard Guest have been the lead trainers of the unit, with Bob Jones and James McComas offering technical support.

General Comments & other Activities

There has been so much activity over the last year, that it has been hard to capture all the events that NOSAS members have taken part in or contributed to.

In autumn 2018 NOSAS decided to offer students at UHI free membership of NOSAS. This is an attempt to reach out to archaeology students, offering them information, connections and access to all our activities. At the end of the year, 11 students had joined NOSAS, bringing our membership total up to 134.

Our digital presence continues to grow, with an up-to-date Website, Facebook page and Blog organised and updated by James McComas. The FB page and Blog are read by NOSAS members but tend to have more of a following from the archaeological community on the internet. Our Facebook page currently has 2880 followers, The NOSAS Blog is

five years old now, has more than 80 individual articles and has had over 90,000 total views. An impressive achievement.

Susan Kruse continues to supervise and cherish our library, housed in Dingwall Library. She organised a stock-taking exercise during the year.

Sales of Meryl Marshall's two books (Glenfeshie and Strathconon) and Anna Welti's book (Prehistoric Roundhouses) continue to provide steady income to the society. We are particularly grateful to Anna Welti for passing over the sales and income from her book sales to NOSAS during the last year.

Achievements & Performance

Governance

During the year we held six bi-monthly, minuted, Trustee (Committee) meetings. When subsequently approved at the following meeting, the minutes are uploaded to our website. At each meeting a financial report is received from the Treasurer.

Much of the work of NOSAS takes place outwith the main Committee. A report from each of the main leads is requested before each Committee meeting. The current main areas are, with leads in brackets:

- Website & IT (James McComas)
- Activities (Anne Coombs)
- Skills & Training (Jonie Guest)
- Resources (Susan Kruse)
- Membership (Anne Cockroft)

Strategy

We have consistently tried to provide activities which meet the wishes of our members, so fulfilling the aims of the organisation as enshrined in our constitution. The levels of attendance at all the activities listed above suggest that we are indeed providing appropriate activities.

The Society continues to grow slowly (now 134 members) This appears to be a viable and manageable size and we have not sought to grow more rapidly. Consistent with our strategy we have had positive contact with, and in many cases worked with, other organisations with common interests eg Historic Environment Scotland, ARCH, University of Aberdeen, Avoch Community Archaeology, Scottish Rock Art Project, Historic Assynt, Forestry Commission Scotland, Clyne Heritage Society, Pictish Arts Society, and the University of the Highlands and Islands.

We have also used NOSAS funding to support the training events (although participants usually contribute part of the cost) and for limited purchases of equipment. We budget to spend up to £200 per year on books and publications for the NOSAS library.

Future Projects and Funding

We have used NOSAS funds selectively to support projects. We are not in a position to become a major funder, and have chosen to use our limited funds to support our own projects with very limited financial needs eg the Aigas Forest survey. We also contributed some 'pump priming' funding to help progress what has now become a large project, eg Tarradale Though Time.

During the year we have been active in seeking funding for future projects. The successful application for the Tarradale through Time (TTT) project has provided NOSAS with the largest project it has personally managed for many years. This will involve many NOSAS members, and other members of the public, until Spring 2020.

People

The Society relies entirely on the enthusiasm and hard work of its members, particularly its Committee. Many people have contributed to the meetings, events, field trips and excavations that NOSAS has undertaken over the year. Some of them have been mentioned in the paragraphs above. We want to acknowledge all those whose names haven't been specifically mentioned. Without their input and enthusiasm, NOSAS would not be the organisation that it is.

Financial Review

The core charitable activities of NOSAS continue to follow the pattern of being similar in nature to previous years, although in this current year there was a net deficit of unrestricted funds of £2,852 compared to a surplus the previous year of £1,047.

The primary reasons for the change from surplus to deficit in the period were the specific decisions made by the committee to utilise previously made reserves to support the ongoing activities of NOSAS. These reserves funded expenses including the preparation of a Yearbook, which will be free to members and on sale to the public. This cost £1890 but due to the timing had only generated income of £48 at the year-end date (effectively costs are in the 2019 year but income will be in the 2020 year). NOSAS also purchased much needed equipment for site work totalling £1,128 (2018 £48) including a laptop for use with the donated resistivity unit and a large site tent. The purchase of the site tent was contributed to by a release of £355 of restricted funds from the Rock Art project in agreement with the project principals.

The Tarradale Through Time project continues to expend previously received grants, this year paying out £13,069 from the restricted funds. It is anticipated in the 2020 year that expenditure will continue but that a further round of grant funding should be received.

Just before the year end NOSAS received a donation of £1500 towards costs associated with the recently discovered Easter Ross Christian Stones. It is expected that this will be spent in the 2020 year.

Reserves Policy

The policy of the Trustees is to maintain sufficient reserves to cover normal annual running costs and have sufficient funds to investigate, research and fund future projects. At the end of the year the society has reserves of £32,092 (2018 £46,512) of which £20,650 is restricted for expenditure on funded projects (2018 £32,573) and £11,442 (2018 £13,939) is unrestricted for general NOSAS use.

The Committee sees no reason to recommend a change to the membership fees.

Plans for Future Periods

The Trustees intend to continue to carry on with the core charitable purposes of the society and will continue to encourage members to promote relevant new projects and activities.

Approved by the trustees on 12th October 2019 and signed on their behalf by:

Roland Spencer Jones

Roland Spencer-Jones
Chair

**NORTH OF SCOTLAND ARCHAEOLOGICAL SOCIETY SCIO
SC044585**

Receipts and Payments Accounts

Year ended 31 August 2019

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds to 31/8/2019 £	<i>Period to 31/8/2018 £</i>
Receipts					
Donations	4	1,883	1,500	3,383	1,907
Grants	5	0	0	0	6,790
Gross trading receipts	6	1,874	0	1,874	4,799
Bank interest		24		24	6
Total receipts		3,781	1,500	5,281	13,502
Payments					
Trading payments	7	3,286	0	3,286	4,101
Costs of charitable activities	8	3,124	13,069	16,193	24,681
Governance costs					
Independent examination		50		50	50
Other	9	172	0	172	159
Total payments		6,632	13,069	19,701	28,991
Net Receipts/Payments		(2,852)	(11,569)	(14,420)	(15,489)
Surplus for period		(2,852)	(11,569)	(14,420)	(15,489)

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SC044585**

Statement of Balances

Year ended 31 August 2019

	Unrestricted Funds £	Restricted Funds (notes 2,10) £	Total Funds to 31/8/2019 £	Period to 31/8/2018 £
Opening cash at bank	13,939	32,573	46,512	62,001
Surplus for year	(2,852)	(11,569)	(14,420)	(15,489)
Reclassification to unrestricted funds	355	(355)	0	0
Closing bank	11,442	20,650	32,092	46,512
 Bank balances				
Bank deposit account			1,373	1,749
Bank current account			11,906	12,882
TTT account			18,812	31,881
Total bank balances			32,092	46,512

Signed by two trustees on behalf of all trustees

Roland Spencer Jones

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Roland Spencer-Jones

Date approval

10th August 2020

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Gordon Cardew

10th August 2020

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NORTH OF SCOTLAND ARCHAEOLOGICAL SOCIETY SCIO SC044585

Notes to the accounts page 1

Year ended 31 August 2019

1. Basis of Accounting

These accounts have been prepared on the receipts and payments basis in accordance with the Charities and trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2007 (as amended)

2. Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in the furtherance of the objects of the charity.

Restricted funds may only be used for funded projects as specified by the donor. During the year £nil (2018 £6790) was received for the Tarradale Through Time project and £1500 (2018 £nil) was received re the lifting of the Easter Ross Christian Stones. Also during the year £355 of previously restricted funds for the Rock Art project were released to unrestricted funds to contribute towards the purchase of a new tent for general NOSAS use. See note 10 for detail of Restricted Funds.

No separate bank account is maintained for restricted funds. A separate bank account is however maintained for the Tarradale Through Time project

3. Related party transactions

In 2017 NOSAS was awarded Heritage Lottery Funding for the Tarradale Through Time archaeological project. The project management team prepared and advertised briefs for contractors to provide services to the project. Tenders were received and formally assessed.

The archaeological community in the North of Scotland is small and all the contractors were known to us. With the approval of HLF, four contracts were awarded where there was a declared relationship with NOSAS or the trustees of NOSAS or members of NOSAS. A contract for IT support for website and social media setup was awarded to James McComas. James is a trustee and currently Secretary and Vice-Chair of NOSAS. A contract for administrative and financial support was awarded to Alexander Gallacher. Alexander's mother, Susan Kruse, is a trustee of NOSAS. Two other contractors, AOC Archaeology Group, and Highland Archaeology Services, have close historic links with NOSAS but in the view of the trustees are not connected parties. In all cases the trustees of NOSAS are satisfied that these contracts have been awarded in an open fair and proper way and are consistent with our duties as a Charity.

During the year payments for the above mentioned contracts were made as follows: James McComas £500 (2018 £1,000) and Alexander Gallacher £500 (2018 £600).

RECEIPTS

	Unrestricted Funds £	Restricted Funds £	Total Funds to 31/8/2019 £	<i>Period to 31/8/2018 £</i>
4. Donations				
Member subscriptions	1,630		1,630	1,746
Other donations	253	1,500	1,753	161
Total Donations	1,883	1,500	3,383	1,907

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Year ended 31 August 2019

	Unrestricted Funds £	Restricted Funds £	Total Funds to 31/8/2019 £	<i>Period to 31/8/2018 £</i>
5. Grants				
HES		0	0	6,790
Total Grants	0	0	0	6,790
6. Gross trading receipts				
Gross income from sale of books	457		457	980
Bank error compensation	0		0	106
NOSAS events	1,417		1,417	3,713
Total Gross trading income	1,874		1,874	4,799
PAYMENTS				
7. Trading payments				
NOSAS events	1,396		1,396	4101
Yearbook	1,890		1,890	0
	3,286	0	3,286	4,101
8. Costs of Charitable activities				
Funded project costs		13,069	13,069	23,326
Unfunded project costs	171		171	0
Equipment purchased	1,128		1,128	48
Training costs	0		0	36
Stationery post and consumables	301		301	13
Insurance	346		346	346
Discussion group hall and costs	444		444	614
Other expenses incl website	507		507	297
Library books	227		227	1
Total costs of charitable activities	3,124	13,069	16,193	24,681
9. Other governance costs				
SCIO AGM, accounts etc	172		172	159
Total other governance costs	172	0	172	159

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Year ended 31 August 2019

FUNDS

	Opening Balance £	Net Year £	Transfer to unrestricted	Total Funds to 31/8/2019 £	<i>Period to 31/8/2018 £</i>
10. Restricted Funds					
Tarradale Through Time	31,881	(13,069)		18,812	31,881
Lochourn	338			338	338
Rock Art	355		(355)	0	355
Easter Ross Christian Stones		1,500		1,500	0
	32,573	(11,569)	(355)	20,650	32,573

Independent Examiner's Report to the Trustees of North of Scotland Archaeological Society SCIO.

I report on the accounts of the charity for the year ended 31 August 2019 which are set out on pages 2 to 13.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities

Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

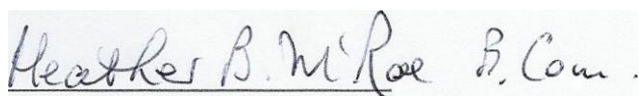
Independent examiner's statement

In the course of my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Heather B McRae

Balnabruach House, Portmahomack, Tain, IV20 1YN 03 August 2020