



NORTH OF SCOTLAND ARCHAEOLOGICAL SOCIETY SCIO
Scottish Charity No SC044585

Annual Report & Financial Statements

For the Year to 31 August 2024

Trustees' Annual Report for the Year ended 31 August 2024

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 2024.

References & Administrative Information

Charity Name: North of Scotland Archaeological Society SCIO

Registered charity number: SC044585

Principal Address: Rose Cottage, Milton, Drumnadrochit IV63 6UA

Trustees, on date of approval of Trustees' Annual Report:

Name	Office	Area of Responsibility	Period
Tim Blackie	Treasurer	Equipment. Liaison with Highland Council Historic Environment Team	from 15/10/2016
Elizabeth Anne Coombs			from 15/01/2014
Catherine Dagg			from 19/10/2018
Richard Guest			from 20/10/2020
Duncan Kennedy		Vice Chair. Student liaison.	from 13/10/2018
Anne MacInnes	Secretary		from 05/03/2018
James McComas	Chair		from 15/01/2014
Michael Sharpe			From 12/01/2022
Gordon Sleight			from 20/10/2020
Roland Spencer-Jones		MAD Evenings. Website and IT.	from 15/01/2014
Gordon Cardew			from 05/03/2018
Sue Walker		Membership Secretary	from 10/10/2015
Jonathan Wordsworth		Minute Secretary	from 12/10/2019

On 29th November 2023 James McComas, Anne MacInnes and Tim Blackie were re-elected to the offices of Chair, Secretary and Treasurer respectively.

Karen Kennedy, having served as a Trustee for a number of years, stood down from the Committee on 7th October 2023. We thank her for her contribution over that time.

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 is available to view on the NOSAS website, under "Joining NOSAS", see <https://tinyurl.com/5xke7cxh>.

The original Constitution was amended at the 2018 AGM to change and define the length of time that both members and Officials can stay in place. In view of Covid restrictions it was modified again, at an online Extraordinary General Meeting of members on 8th July 2021, to allow further meetings of members to be held online rather than in person.

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. The Officers of the charity are elected at the first Trustee meeting thereafter, usually November. Under the constitution, the number of Trustees should not exceed twenty and not be less than eight. The committee may also appoint any member to be a trustee, outwith the time of the AGM. This appointment must then 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 bi-monthly Committee (Trustee) meetings. At each meeting, a financial report is received from the Treasurer. In addition to the functions of the three Officers, some Trustees take responsibility for a particular area of responsibility in the life and work of the committee, as indicated on the chart above.

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.

The NOSAS Year

Once again, it has been a busy and productive year for the society.

Field Events

The following are NOSAS field events which took place in the last year. Those marked “NOSAS 25” formed part of NOSAS’s 25th Anniversary Celebrations and were open to the public.

- 2nd -9th September – **NOSAS Trip to Tiree**, led by Richard Guest
- 31st October - **An Old Mill Site at Breakachy (NOSAS 25)**, led by Roland Spencer-Jones.
- 1st November - **Prehistoric Rock Art at the Clava Cairns (NOSAS 25)**, led by Alan Thompson
- 2nd November - **Along the Banks of the Ness (NOSAS 25)**, led by Bob Jones and Jonathan Wordsworth
- 3rd November - **Mulchaich Settlement Visit (NOSAS 25)**, led by James McComas
- 5th November – **Culloden Battlefield Walk (NOSAS 25)**, led by Tony Pollard
- 17th March – **Cairns and Crannogs, a Castle, a Church and a Cross**, led by Gordon Sleight
- 5th April – **Prehistoric Rock Art at the Clava Cairns**, led by Alan Thompson
- 13th April – **The South Side of Munlochy Bay**, led by Roland Spencer-Jones and Anne Coombs
- 20th April – **Swordale Wood Walk and Survey**, led by Anne Coombs
- 30th June - 4th July – **NOSAS Trip to Orkney**, led by Duncan and Karen Kennedy

Monthly Archaeological Discussion (MAD) Meetings

These have always been an important focus of NOSAS activity during the darker months, when we can’t get out so much. 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. During lockdown the meetings went online only. We have since returned to in person meetings but have decided an online element, so those members who live more geographically removed did not always miss out. We now have a mix of talks; some in person only, some online only, some in person but also “broadcast” live on Zoom or recorded on video. There continue to be technical challenges with this, but we have put in hard work to meet them. The following are the 2023/ 24 talks, many organised by Roland Spencer-Jones. Again, the “NOSAS 25” events were special talks arranged for our anniversary.

- 21st September - **Various** - *What I Did in My Holidays* (Short presentations on Crannogs, Munlochy, Mulchaich, Carn Glas & Ancient Greece) (In person)
- 28th October - **Adrian Maldonado (NOSAS 25)** – *Beyond Picts and Vikings: Northern Mainland Scotland 800-1100*, (In person and recorded)
- 4th November - **Tony Pollard (NOSAS 25)** – *The Archaeology of Culloden Battlefield* (In person and recorded) Open meeting
- 22nd November - **Various** – *Rosemarkie Man TV Programme* (Showing of SKY History programme with members of RCP team) (Hybrid)
- 14th December - **Various** – *Mills and Milling* (In person)
- 11th January - **Anne Coombs** – *Not Quite the Herring Gutters of North East Scotland 1850 - 1950* (In person)
- 18th January - **Stuart Jeffrey** – *Unpath'd Waters: Unleashing the Potential of UK Maritime Collections* (Online)
- 8th February - **Duncan Garrow** – *Neolithic Crannogs* (Online)
- 22nd February - **Maddy Broad & Roland Spencer-Jones** – *Crannogs and Crucks* (In person, partly recorded)
- 21st March - **John Reid** - *The Romans and the Iron Age Communities of the Highlands* (In person)
- 11th April - **Various** – *Mill Studies and Surveys* (In person)

Conferences and Highland Archaeology Festival

NOSAS members usually attend a range of local and national, archaeological and heritage, conferences during the year.

The Highland Archaeology Festival 2023 offered a mix of online and in person events. We were pleased to be able to attend the Highland Archaeology Festival Conference in Inverness again in a two day format. NOSAS contributions at the conference included:

- **David Jarman** - *The 'Stalkerpath' Phenomenon in the Scottish Highlands*
- **Roland Spencer-Jones** – Chair of 2nd day of conference

NOSAS members also led the following events during the festival, which were open to the public:

- 1st October – **Military Road Walk at Fort Augustus** with Duncan Kennedy
- 6th October – **Tarradale Dig Open Day**

NOSAS 25th Anniversary Week

This took place in late October/ early November 2024, involving a mix of expert lectures and diverse field visits (see above). Adrian Maldonado started it off with a superb talk for members at Strathpeffer, which was rounded off by special NOSAS birthday cake. The week then culminated with a meal at the Drumossie Hotel in Inverness, followed by a talk by Professor Tony Pollard for which tickets were made available on Eventbrite. Tony also led a memorable tour of Culloden battlefield for members the following day. I would like to thank everyone in NOSAS who helped to lead and organise the 25th Anniversary events and make the week such a success.

NOSAS “on Holiday”

Special mention should also be made of the NOSAS’s visits to Tiree and Orkney during the year. These are the first “post-COVID” excursions of this kind for the society. The Tiree trip in September 2023 saw members participating in a variety of survey and excavation activities which were ably coordinated by Richard Guest. Meanwhile the Orkney visit, organised by Duncan and Karen Kennedy, took in fascinating site tours of excavations at Ness of Brodgar (in its final year), the Cairns in South Ronaldsay, and Swandro in Rousay, as well as visits to numerous superb archaeological sites on the islands.

The NOSAS Projects

NOSAS works on the basis that individuals, as they develop interest in an area, go on to 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 2023-24:

Tarradale Archaeological Team (TAT)

TAT's predecessor was Tarradale Through Time (TTT), a major three-year project which sought to engage the local community in investigating the multi-period landscape of Tarradale. Its brief, which was to survey and excavate five different parts of that landscape, was funded by the Heritage Lottery Fund and Historic Environment Scotland.

This was 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. It was due to finish at end-March 2020, although a delayed finishing date due to Covid-19 was agreed with the main funder, the National Lottery Heritage Fund, to be end-September 2022. This was cemented with the release of the popular Tarradale Through Time publication.

With the completion of TTT, this new project was convened in 2023 to continue archaeological work at Tarradale. As before, the team is led by Eric Grant and assisted by Anne Coombs, John Wombell, Tim Blackie and Jonathan Wordsworth, along with the support of NOSAS Chair James McComas. One of the principal reasons for the creation of TAT was to continue investigations at Tarradale and in particular shell midden site "2B", the site where Mesolithic antler artefacts were found in 2017.

Further excavation of this shell midden took place in September/ October 2023 (see [blog post](#)), directed by Steven Birch with NOSAS volunteers. A third antler 'T axe' was discovered during the dig, meaning that half of the known T axes from Scotland have been found at Tarradale. Material from the midden is being 100 % wet sieved and sorting of this material by NOSAS volunteers took place throughout the winter of 23/24, and will conclude in 24/25. A pierced cowrie shell, possibly used as a bead in Mesolithic times, is among the artefacts found during this process. A comprehensive Data Structure Report has been produced and the Tarradale Archaeological Team is currently consulting with Steven Birch and other professionals to produce a plan for further post-excavation work at this nationally significant site.

In 2023, Professor Astrid Nyland from the University of Stavanger and Drs Jen Harland, Ingrid Mainland and Ben Elliott from UHI Orkney examined Mesolithic sites at Tarradale to see if they would be suitable to include in their overall project looking into the effects of the Storegga tsunami on the east coast of Scotland. Concurrently with NOSAS's "2B" excavation, this team returned in Autumn 2023 to undertake scientific analysis of the "2D" shell midden site in the barrow cemetery field, which had previously yielded radiocarbon dates from the seventh millennium BC. Initial results will be announced in October 2024.

In 2024, NOSAS- led excavations took place at Tarradale focusing on post-medieval building remains shown on Aitken's 1788 estate map. The team uncovered the remains of a significant wall in May 2024 and returned to expand the site in June, July and August. The digs, led by James McComas, Anne Coombs and Eric Grant, have provided an opportunity for members and other volunteers to practise their excavation and recording skills. The July dig in particular was advertised by Dig It Scotland, and attracted a number of welcome volunteers from the Young Archaeologists' Club. The site has been left open and further work is anticipated in 2024/25.

More information can be found on the website at www.tarradalethroughtime.co.uk and the associated [Twitter account](#), which continue to be regularly updated with news about the Tarradale Archaeological Team.

The Crannog Project

Michael Stratigos gave a talk on crannogs to NOSAS in 2021 which stimulated several members to take his work forwards in the Highlands. A working and planning group was formed under the leadership of Richard Guest and, since then, the project has developed two arms. The first arm is an online search of all the lochs in Highland, registering known crannogs and identifying further possible, although previously unrecognised, crannogs. The second arm is field trips to assess both crannogs, and islands that could be crannogs.

During the year 2023/ 24 there have been several field visits to possible crannog sites. In September 2023, members of the team visited Tiree at the invitation of Dr Kelly Kilpatrick of Glasgow University, to reveal the possible location of two previously unknown crannogs and an early Christian monastic settlement. Some revealing survey work was undertaken but no new crannog sites were positively identified. A return visit was also made to remote Loch an Tachdaidh, upper Glen Strathfarrar, in July 2024. However, the expedition concluded that a suspected crannog was in fact a natural island.

Meanwhile, timber samples obtained by the team from the crannog at Loch Achilty near Contin produced radiocarbon dates of c. 1060 and 1350 AD. This dates are potentially very exciting as crannogs of this age are essentially unstudied in the Highlands. Only one medieval crannog has ever been extensively excavated to date; Keppoch's Council Isle in Lochaber.

NOSAS originally hoped to excavate the Loch Achilty site along with the scheduled Loch Kinellan crannog near Strathpeffer. Here, trench outlines from early 20th Century excavations were still plainly discernible during a site visit by the team in March 2024. However, following consultations with Historic Environment Scotland, it was decided not to pursue plans for a new excavation at Kinellan at the current time. Nevertheless, it is still hoped that the Nautical Archaeology Society will lead a dig with NOSAS at Loch Achilty in 2025, if suitable funding can be secured.

NOSAS Rock Art Group

The aim of this project, launched in summer 2023 by Alan Thompson, is to continue to find, record, and 'look after' prehistoric rock art in the Highlands and Moray. The team intends to learn from and build on the ScRAP (Scotland's Rock Art Project) experience of recording rock art, in which NOSAS previously participated. The project maintains its own records and retains copyright to this material, making it publicly accessible through a creative commons licence and available to the HERs and to Canmore. The project works to mitigate any threats to rock art in our area, through making sure that the public record is complete and up to date, where possible arranging for key panels to be scheduled, and responding to specific threats; currently for example the construction of power lines and wind farms.

The group has a target list of panels to visit or re-visit is currently working through these. There have been several successful outings in the last year, including one where a fine new panel was discovered at Brae of Ravock. The group would like to thank Tim Blackie for his efforts in the last year in uploading existing rock art records onto the Historic Environment Record.

Fort Augustus Road Project

This project, led by Duncan Kennedy, was established to investigate a recently discovered part of the Caulfield military road which linked Bernera Barracks on the west coast to Fort Augustus. This is a half-mile stretch, incorporating impressive stonework and exhibiting many original features. It appears that the road was realigned and this section of it came out of use, probably relatively early in its life, and as a result in some parts it is remarkably well-preserved.

The project intends to excavate across the feature in two areas to explore its construction. This is a rare opportunity to investigate an 18th Century military road which appears not to have seen any later use or development. This fieldwork, which is supported by the Forestry Commission, is scheduled to take place in early 2025.

Excavations and other NOSAS activities

As outlined above, there have been several excavations during the year carried out by NOSAS's Tarradale Archaeological Team. In September/ October 2023 the team excavated Mesolithic shell midden deposits, reopening a trench where important antler artefacts had previously been found in 2017. The dig was led by Steven Birch and a number of NOSAS members assisted as volunteers. Post-medieval sites at Tarradale were then targeted by NOSAS-led excavations at various points between May and August 2024. Additionally, NOSAS members led by Michael Sharpe carried out some excavation of a possible vallum site in Tiree, in September 2023.

Other excavations where NOSAS members volunteered during the year included:

- Hilton of Cadboll, led by HES and AOC Archaeology
- Castle Brodie, led by NTS
- Culloden Battlesite, led by NTS
- Thrumster Community Excavation, led by Yarrows Heritage Trust
- Achnacon, Glencoe, led by NTS

NOSAS members have also had the opportunity to meet up and participate in fieldwork for the Crannog and Rock Art projects. Finds sorting sessions, organised by Eric Grant, also took place most Sundays at Tarradale during winter 23/24. Additionally, NOSAS members have continued to maintain gorse removal, begun the previous year, at Carn Glas chambered cairns in Essich and Teanagain Henge in Culbokie.

Anne MacInnes has led a sheiling site survey at Grudie Bridge, by Loch Maree during the year. This is almost complete and is in the process of being written up. The sheilings are thought to relate to settlements on the north side of the loch. Additionally, Anne Coombs led a day of survey on post medieval and prehistoric sites at Swordale Bridge in April 2024. [A report](#) on NOSAS's survey of Petty Tidal Mill has also now been published by Anne Coombs and Marion Ruscoe.

In May 2024, a magnetometry survey was carried out by NOSAS members at Mulchaich, near Alcaig, on a post medieval settlement with possible links to the distilling of Ferintosh whisky in the 18th Century. This followed on from a day's training given by Historic Environment Scotland in October 2023. The Initial survey results proved somewhat inconclusive with regards to evidence of distilling activity, but there is scope for possible follow-up work. NOSAS would like to reiterate that it has no involvement with a recent proposal for a new distillery at Mulchaich, and any archaeological work we are engaged with there is entirely unconnected to this.

Graveyard surveys, led by Anne MacInnes, have also continued to be undertaken, focusing this year on the Strathglass area. At present the survey of Clachan Comar is just being completed. David Newman is to be thanked for his contribution of clear and accurate plans. The team have also been assisting with a survey of Kilmuir Easter and will next begin work on Mitchell Hill in Dingwall.

The Conan Stone, a Pictish cross-slab dating from the 8th century AD and reused in the late 18th century as a gravestone, was discovered in 2019 by Anne MacInnes and team whilst surveying a graveyard near Conon Bridge. Before its discovery, no cross slabs were known in the area. Some of the carved motifs on the stone are unique whilst others show similarities with sculpture from southern Pictland, making it a significant discovery. At the instigation of NOSAS, UHI is now offering an MREs research degree to explore the significance of the Conan Stone and its potential to add to existing knowledge of Pictish symbology and early medieval Christian practice. The degree is being co-funded by NOSAS, SSNS and UHI Archaeology Institute.

In early 2024 NOSAS came into possession of a damaged 1829 map of the Ord Estate, near Muir of Ord. With a grant from Glen Wyvis Distillery Goodwill Fund, the map has been repaired by Richard Aitken and colleagues at Highland Archive. The National Library of Scotland has scanned it and is now available to view online at <https://maps.nls.uk/estates/rec/12114>. It is believed the surveyor may be George Campbell Smith of Banff (1804-68), based on the similarity of the cartographic style with other maps known to have been produced by him. The map itself will now be donated to the Highland Archive. Thanks to Roland Spencer-Jones for leading this project.

General Comments & other Activities

Our membership has continued to grow during the year, standing at 164 members as of August 2024. This is an increase of 12 since the previous year, and is the largest number of members the society has ever had. In Autumn 2018, NOSAS decided to offer archaeology students free membership of NOSAS. This is an attempt to reach out to archaeology students, offering them information, connections, and access to all our activities. Currently we have 22 student members.

Our digital presence continues to grow, with a Website, Facebook page and Blog. Roland Spencer-Jones manages [website](#) and IT, with the assistance of James McComas and Duncan Kennedy. The Facebook page and Blog represent our online presence, with a wide-ranging audience both in the UK and around the world. Our [Facebook page](#) currently has 4.4 k followers and is regularly updated by the above team. The [NOSAS Blog](#), established in 2014, has more than 100 individual articles and received c. 17k page views during the year in question. Several new entries were added, allowing the contributors to consider an archaeological topic in detail. The associated Twitter account ([@nosasblog](#)) currently has over 1.9 k followers.

Susan Kruse continues to supervise and cherish our library, housed in Dingwall Library. Books in this collection can be borrowed by members with Highland Library card; a facility I have made liberal use of myself in the past. It was gratifying to discover that a number of books have been borrowed from the collection by members during 23/24 period.

NOSAS's various publications have continued to provide a steady income to the society both through online sales and via local bookshops. These include *Tarradale Through Time* by Eric Grant, Meryl Marshall's two books (*Glenfeshie* and *Strathconon*), the 2019 year book (*A Year of Highland Archaeology*) and the J S Bone book (*Beneath My Wings*). The ability to buy our books from the NOSAS website via Paypal seems to have made it easier for people to engage.

Achievements & Performance

Governance

We have held six Trustee (Committee) meetings during the year. At each meeting, a financial report is received from the Treasurer. When subsequently approved at the following meeting, the minutes are uploaded to our website.

Strategy

We have continued to increasingly offer the in person physical events in 23/24 that were denied us in previous years by the pandemic. At the same time, we have sought to retain a strong online aspect to our activities where possible, to continue to engage members who remain cautious and/ or who live outwith the Easter Ross & Inverness area.

People

The Society relies entirely on the enthusiasm and hard work of its members. As always, one of the challenges with a community group is that we need to have members who are willing to lead events or projects. Although NOSAS is currently a very active society, it will need newer members wanting to come forward and get more involved if this is going to continue long term.

The NOSAS committee has ably engaged with the decisions and challenges that have arisen during the year, for which I am grateful. There have also been a number of others outside the committee who have contributed to projects and surveys. 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 previous years with more activities being undertaken as we are now what could be thought of as properly 'post covid'.

Two other restricted grants were received in the year £874 from HES re Carn Glas and £1000 from GlenWyvis Distillery re the Ord Estate map conservation of which £872 and £1000 has been expended accordingly.

The SCIO governance costs of £100 shown in note 9 to the accounts represents 2 years paid as a single figure to the Independent accounts examiner.

NOSAS continues forwards on a sound financial footing to be able to provide activities and projects for the members.

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 £17,262 (2023 £20,845) of which £1,496 (2023 £2072) is restricted for expenditure on specific projects and £15,767 (2023 £18,773) unrestricted for general NOSAS use.

Plans for Future Periods

The Trustees intend 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 25.09.24 and signed on their behalf by:

A handwritten signature in black ink, appearing to read 'J McComas', written in a cursive style.

James McComas
Chair

NORTH OF SCOTLAND ARCHAEOLOGICAL SOCIETY SCIO
SC044585

Receipts and Payments Accounts

Year ended 31 August 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds to 31/8/2024 £	Period to 31/8/2023 £
Receipts					
Donations	4	2,126	0	2,126	2,359
Grants	5	0	1,874	1,874	1,372
Gross trading receipts	6	1,961	0	1,961	2,983
Bank interest		220		220	127
Total receipts		4,307	1,874	6,181	6,840
Payments					
Trading payments	7	2,008	0	2,008	200
Costs of charitable activities	8	5,205	2,450	7,655	14,965
Governance costs					
Other	9	100	0	100	0
Total payments		7,313	2,450	9,763	15,165
Net Receipts/Payments		(3,006)	(576)	(3,582)	(8,325)
Surplus / (deficit) for period		(3,006)	(576)	(3,582)	(8,325)

NORTH OF SCOTLAND ARCHAEOLOGICAL SOCIETY SCIO SC044585

Statement of Balances

Year ended 31 August 2024

	Unrestricted Funds £	Restricted Funds (notes 2,10) £	Total Funds to 31/8/2024 £	Period to 31/8/2023 £
Opening cash at bank	18,773	2,072	20,845	29,170
Surplus / (deficit) for year	(3,006)	(576)	(3,583)	(8,325)
Closing bank	15,767	1,496	17,262	20,845
Bank balances				
Bank current account			1,924	5,118
Bank deposit account			15,278	15,058
TTT account			17	579
Paypal			44	91
Total bank balances			17,263	20,846

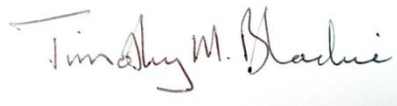
Signed by two trustees on behalf
of all trustees

Date approval



James McComas

25.09.24



Tim Blackie

25.09.24

NORTH OF SCOTLAND ARCHAEOLOGICAL SOCIETY SCIO

SC044585

Notes to the accounts page 1

Year ended 31 August 2024

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 £0 (2023 £1409) was received for the Tarradale Through Time project, £874 from HES re Carn Glas and £1000 from GlenWyvis Distillery for the conservation of the 1829 Ord Estate map. 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 was at the time Secretary and Vice-Chair of NOSAS. A contract for administrative and financial support was awarded to Alexander Gallacher. Alexander's mother, Susan Kruse, was 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 £0 (2023 £0).

RECEIPTS

	Unrestricted Funds £	Restricted Funds £	Total Funds to 31/8/2024 £	Period to 31/8/2023 £
4. Donations				
Member subscriptions	1,933		1,933	2,098
Other donations	193		193	261
Total Donations	2,126	0	2,126	2,359

NORTH OF SCOTLAND ARCHAEOLOGICAL SOCIETY SCIO SC044585

Notes to the accounts page 2

Year ended 31 August 2024

	Unrestricted Funds £	Restricted Funds £	Total Funds to 31/8/2024 £	Period to 31/8/2023 £
5. Grants				
National Heritage - TTT			0	1,372
GlenWyvis Distillery 1829 Ord Estate map conservation		1,000	1,000	0
HES - Carn Glas		874	874	0
Total Grants	0	1,874	1,874	1,372
6. Gross trading receipts				
Gross income from sale of books	711		711	2,723
Events	1,250		1,250	260
Total Gross trading income	1,961		1,961	2,983
PAYMENTS				
7. Trading payments				
Events	2,008		2,008	200
	2,008	0	2,008	200
8. Costs of Charitable activities				
Funded project costs	2,521	2,450	4,972	12,277
Unfunded project costs	856		856	500
Equipment purchased	101		101	0
Stationery post and consumables	171		171	223
Insurance	349		349	314
Discussion group hall and costs	640		640	767
Other expenses incl website	487		487	883
Library books	80		80	0
Total costs of charitable activities	5,205	2,450	7,655	14,965
9. Other governance costs				
SCIO AGM, accounts etc	100		100	0
Total other governance costs	100	0	100	0

NORTH OF SCOTLAND ARCHAEOLOGICAL SOCIETY SCIO SC044585

Notes to the accounts page 3

Year ended 31 August 2024

FUNDS

	Opening Balance £	Net Year £	Total Funds to 31/8/2024 £	Period to 31/8/2023 £
10. Restricted Funds				
Tarradale Through Time	578	(578)	0	578
GlenWyvis Distillery 1829 Ord Estate map conservation		0	0	0
HES_ Carn Glas		2	2	0
Lochourn	338		338	338
Conon Stone	1,155		1,155	1,155
	2,071	(576)	1,495	2,071

		Independent examiner's report on the accounts v2					
Report to the trustees/members of Registered charity number On the accounts of the charity for the period Set out on pages	Charity name	NORTH OF SCOTLAND ARCHAEOLOGICAL SOCIETY SCIO					
	Registered charity number	SC044585					
	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
	01	September	2023	to	31	August	2024
	01 to 15						
Respective responsibilities of trustees and examiner	<p>The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 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.</p>						
Basis of independent examiner's statement	<p>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.</p>						
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention</p> <ol style="list-style-type: none"> which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations <p>have not been met, or</p> <ol style="list-style-type: none"> to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. 						
Signed:	<i>Heather B. McRae</i>				Date:	24 May 2025	
Name:	Heather B McRae						
Relevant professional qualification(s) or body (if any):							
Address:	Balnabruach House						
	Portmahomack						
	Tain						
	IV20 1YN						