



NORTH OF SCOTLAND ARCHAEOLOGICAL SOCIETY SCIO
Scottish Charity No SC044585

Annual Report & Financial Statements

For the Year to 31 August 2025

Trustees' Annual Report for the Year ended 31 August 2025

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 2025.

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
Gordon Cardew			from 05/03/2018
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
James McComas	Chair		from 15/01/2014
Jean Newman	Secretary		from 05/10/2024
Daniel Rhodes			from 05/10/2024
Michael Sharpe			from 12/01/2022
Gordon Sleight			from 20/10/2020
Roland Spencer-Jones		MAD Evenings. Website and IT.	from 15/01/2014
Sue Walker		Membership Secretary	from 10/10/2015
Jonathan Wordsworth		Minute Secretary	from 12/10/2019

On 5th October 2024 Barbara Abbott, Jean Newman and Dan Rhodes were elected as Trustees on the Committee. Barbara Abbott stood down as a Trustee on 26th August 2025; we thank her for her contribution.

Anne MacInnes, having served as a Trustee for a number of years, and as Secretary for 4 years, stood down as a Trustee on 27th November 2024. We thank her for her contribution over that time.

On 27th November 2024 Jean Newman was elected to the office of Secretary. James McComas and Tim Blackie were re-elected to the offices of Chair and Treasurer respectively.

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.

Events

The following are NOSAS field events which took place in the last year.

- 8th February – **NOSAS Meal at Culbokie Inn**, organised by Barbara Abbot, Jean Newman and Anne MacInnes, with quiz by Eric Grant
- 14th March – **NOSAS Guided Visit to Fairburn Tower**, organised by Barbara Abbot
- 30th March - **NOSAS Field Trip to Assynt: Exploring Eddracalda**, led by Gordon Sleight
- 31st May – **NOSAS Kinellan Walk**, led by John Wombell
- 7th June – **NOSAS Visit to Kinloss Abbey and Findhorn Bay**, led by Steve Worth and Michael Sharpe
- 13th July – **Visit to the Strathfarrar Graphite Mine**, led by Roland Spencer-Jones

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 to retain 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 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 2024/ 25 talks, many organised by Roland Spencer-Jones.

- 19th September - **Various** - *What I Did in My Holidays* (Short presentations on Caithness, Tarradale, the Western Isles and Findhorn) (In person)
- 24th October - **Fiona Campbell-Howes** – *Uncovering Ros and Moreb: Two lost early medieval kingdoms on the Moray Firth?* (Online and recorded)
- 4th November - **John Barrett** – *Burghs in the Landscape and the Landscape of Burghs* (In person and recorded) Open meeting
- 12th December - **Andy Young** – *Development Archaeology at Castle Stuart, 2022-24: New Evidence for a Prehistoric, Medieval and Post Medieval Landscape* (In person)
- 23rd January – **George Geddes** – *Archaeological survey: thoughts on its past, present and future* (In person and recorded)
- 13th February – **Daniel Rhodes** – *The Archaeology of Designed Landscapes* (In person and recorded)
- 27th February – **Peta Glew** – *HMP Highland's Bronze & Iron Age Origins: An Update and Post-excavation progress* (In person and recorded)
- 13th March – **David Newman** - *The Norse presence in North Uist* (In person and recorded)
- 27th March – **Eric Grant** - *Snuff taking and snuff making in Scotland: the industrial archaeology and material culture of a very Scottish habit* (In person and recorded)
- 11th April – **Various** - *Supporting the Roof in Pre-improvement Vernacular Buildings in Scotland* (In person). Open one day seminar, more details in next section.

Conferences and Seminars

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

NOSAS itself hosted a one day seminar on 11th April 2025. This was entitled ***Supporting the Roof in Pre-improvement Vernacular Buildings in Scotland*** and took place at the Highland Folk Museum, Newtonmore. The event was well attended and speakers included Malcolm Bangor-Jones, Piers Dixon, David Newman, Coralie Mills, Derek Alexander and Daniel Postma. In the afternoon there was a tour of the pre-improvement buildings at the museum led by Bob Powell. Credit goes to Roland Spencer-Jones for organising and chairing the event.

The popular Highland Archaeology Festival Conference took place in Inverness in October 2024. Although only a one day event this year, there were a number of stimulating talks and the event had several NOSAS members playing prominent roles. A wider programme of festival walks and events did not take place this year.

Also in October 2024, a number of members attended a one day workshop/ seminar organised collaboratively between University of Stavanger, UHI and UCD. This sought to bring together researchers associated with the Life After the Storegga Tsunami project to discuss the project's findings within the context of the Mesolithic coastal settlement in Norway and Northern Scotland. The seminar included two papers focused on recent Mesolithic shell midden excavations at Tarradale, undertaken by TAT and UHI/ University of Stravanger respectively.

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 in 2024-25:

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 and boasted 3 years of significant professionally led excavations. The project, delayed by COVID, finally concluded in 2022 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, Jonathan Wordsworth and NOSAS Chair James McComas. One of the principal reasons for the creation of TAT was to continue investigations at 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](#)). A third antler 'T axe' was discovered, meaning that half of the known T axes from Scotland have been found at Tarradale. Material from the midden was 100 % wet sieved and sorting of this material by NOSAS volunteers continued throughout the winter of 24/25, finally concluding in March 2025. Two pierced cowrie shells, possibly used as beads in Mesolithic times, are 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 Post-Excavation Research Design (PERD) plan for further post-excavation work at this important site.

In late 2024 and 2025, NOSAS- led excavations continued at Tarradale focusing on post-medieval building remains shown on Aitken's 1788 estate map. The digs, led by James McComas, Anne Coombs and Eric Grant, provided an opportunity for volunteers to practise their excavation and recording skills. The community digs of July and August 2025 were advertised by Dig It Scotland, and attracted a number of volunteers from within and without NOSAS

Excavations of 5 'barns' shown on the Aitken map were concluded in August 2025 with mixed results. There was no definitive identification of these buildings beyond rubble, however the excavations did uncover a stone lined circular pit of 3 to 4 metres diameter which was excavated over the winter of 2024/25 by a very small team (often just the author). The structure had been filled with rubble, but once this was removed, evidence of significant burning activity with at least two distinct phases of use was found. A set of stone steps, which had been blocked off at some point, led down into the pit. The feature included a great deal of both burnt and unburnt clay, which had most likely formed part of an original superstructure.

Like the significant freestanding wall, which team had uncovered earlier in 2024, the stone lined pit is not obviously depicted on the 1788 map. The most likely interpretation is of a post medieval, or even late medieval, grain drying kiln which had been later modified for a secondary use involving intense burning, possibly as another type of kiln. Soil samples have been retained which currently require further processing. Funds have also been pledged for a radio carbon date by Andrew McKenzie ('Highland Historian'), who saw a Facepost post about the enigmatic feature. We are very grateful for this generous offer.

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 (University of Aberdeen) 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.

The first phase of the project was to carry out a desktop study with the intention of identifying small islands which appeared as though they might be crannogs but were not on the archaeological record. This phase of the project is now complete. The next phase was to undertake a field study to visit potential unrecorded crannogs to verify the desktop findings and if appropriate, update the record. The field study phase is virtually complete, with just a handful of sites still to be visited. A number of previously recorded crannogs were also visited to identify suitable sites for more in-depth investigation, particularly underwater, in the hope that it would be possible to establish firm scientific dates.

In 2024/ 2025 a report of the project's findings so far was completed by Richard Guest, and an interactive webmap of sites visited was produced by Bob Jones. These can be accessed on the NOSAS website, from <https://www.nosas.co.uk/crannogproject>.

Timber samples obtained by the team from the crannog at Loch Achilty near Contin produced radiocarbon dates of AD 1046 – 1221 and AD 1323 – 1421. This is potentially very exciting as crannogs of this date are essentially unstudied in the Highlands. Only one medieval crannog has ever been extensively excavated to date; Keppoch's Council Isle in Lochaber.

In 2024/2025 funding was successfully applied for and obtained from the Society of Antiquaries of Scotland and SSE Renewables. This was to undertake a week of excavation at Loch Achilty in partnership with the Nautical Archaeology Society (NAS), with Michael Stratigos acting as advisor. A press release from the Society of Antiquaries announcing the planned excavation created significant public interest in March 2025.

Although the Loch Achilty excavation itself took place just outside the period of this report, there was much planning activity throughout 2024/2025. This included a number of preparatory field visits to the dig site undertaking further survey work. Additionally, regular online meetings took place between NOSAS (Richard Guest, James McComas, Cathy Dagg, Tim Blackie and others), NAS (Mark Beattie Edwards and Claire Hallybone) and Michael Stratigos, as excavation plans took shape.

Teanagairn Henge Adopt a Monument Project

This project, led by Andrew Newton, was convened in 2025 to facilitate an agreement with Archaeology Scotland for NOSAS to formally 'adopt' Teanagairn, a prehistoric henge in Culbokie. This adoption will last for a two year period until the summer of 2027. The Adopt a Monument programme is administered by Archaeology Scotland and aims to encourage community involvement with the preservation of Ancient Monuments of significance to local communities.

The key objectives are

- To repair, replace and where possible to relocate the boundary fence that is around the scheduled monument footprint.
- To continue a programme of brush removal to reduce the growth of invasive plant species at the site (and to evaluate what continued maintenance is likely to be required for the site over the next 10 years).
- To establish a positive liaison with the relevant local land owners.
- To develop and install appropriate local signage for the monument.
- To work towards creating a public information board to be located at the monument.
- To work with key stakeholders to develop a Ten-Year plan for the henge to safeguard its well-being for the future.

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.

Group activities have been largely in abeyance during 2024/ 2025, but it is hoped they will resume next year.

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 now expected to take place in 2026.

Excavations and other NOSAS activities

As outlined above, there have been ongoing excavations during the year carried out by NOSAS's **Tarradale Archaeological Team**. There were a number of small team informal digs focusing mainly on the stone-lined pit during the earlier part of year, followed by two larger scale community digs in July and August 2025 targeting the "barns". Exploratory excavation of a probable ice house at Tarradale, shown on the OS 2nd edition map, was scheduled to commence in October 25.

Other excavations where NOSAS members volunteered during the year included:

- Castle Brodie, led by NTS
- Culloden Battlesite, led by NTS
- Achtercairn Roundhouses, led by Gairloch Museum
- The Cairns, Orkney, led by UHI
- Skaill Farm, Orkney, led by UHI
- Swartigill Community Excavation, led by AOC and Yarrows Heritage Trust

NOSAS members have also had the opportunity to meet up and participate in fieldwork for the Crannog project, including several days of survey at Loch Achilty involving canoes, kayaks and scuba diving equipment. This was primarily focused on sampling and accurately plotting underwater timbers. Updated plans of the crannog were also produced by David Newman.

Finds sorting sessions, organised by Eric Grant, took place most Sundays at Tarradale during winter 24/25. This process was finally completed and marked with a small celebration in March 2025. Over the two winters since the 2023 Mesolithic dig at Tarradale, about 350 bags of midden material (approximately 4 tonnes) have been wet washed, sieved and dried and when dry, sieved again. The sieved residues were thoroughly examined to extract and bag up pieces of bone, antler, fishbone, lithics, charcoal, land shells, molluscs with holes, and seeds. It was calculated that over the two winters of washing, sieving and sorting, volunteers contributed around 1500 hours of labour.

NOSAS members have continued ad hoc to fossich and record archaeological sites, details of which have then been uploaded by Tim Blackie to Highland Historic Environment Record. On a more organised basis, Anne MacInnes has led a second sheiling site survey by Loch Maree during the year. This is complete and is in the process of being written up. The team hope to survey Talladale in Spring 2026. Graveyard surveys, again led by Anne MacInnes, have also continued to be undertaken. Clachan Comar, Achness, Fearn Abbey and Kilmuir Easter have been completed by several NOSAS members and others. The recording will continue in 2025/26.

Bob and Rosemary Jones have also led resistivity surveys at Kinloss Abbey, Moray and at Fearn Abbey, Easter Ross. The former survey was as part of an ongoing archaeological project being undertaken by NOSAS member Steve Worth. More information can be found in the [NOSAS blog post](#). A report for the Fearn Abbey resistivity survey by David Newman has been published on the [NOSAS website](#).

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 offered 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 MREs is currently being undertaken by UHI student and NOSAS member Michael Zambon. The degree is co-funded by NOSAS, SSNS and UHI Archaeology Institute.

General Comments & other Activities

Our membership numbers have been relatively stable during the period, standing at 162 members as of September 2025. This is a decrease of 3 since the previous year; however that had marked the largest number of members the society has ever had, so we are still very close to that high point. In 2018, NOSAS decided to offer archaeology students free membership of NOSAS. This was an attempt to reach out to archaeology students, offering them information, connections, and access to all our activities. Currently we have 26 student members.

Our digital presence continues to grow, with a [website](#), Facebook page and blog. In the period, both the NOSAS and Tarradale websites were updated with a new contemporary design and layout. We believe that these changes have yielded both aesthetic and functional benefits. A note should also be made of the new interactive online map showing the location of many past NOSAS projects and surveys. This map, contributed by Bob Jones, can be accessed on the reports page of the NOSAS website - <https://www.nosas.co.uk/siterecords>.

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 4.5 k followers. The [NOSAS Blog](#), established in 2014, has more than 100 individual articles and received c. 21k 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 1.7 k followers, although use of this platform seems to have declined over the period.

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 the 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.

On a sadder note, it is appropriate to mark the passing of three long term members during the period – Dave Coombs, Trina Wombell and Ken Bowker. All made significant contributions to the society over the years. They will be much missed.

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. During the 2024/25 period, two policy documents were ratified: [Activities and Projects Policy](#) and [Reserve Fund Policy](#).

Strategy

We have continued to offer in person physical events in 2024/25. At the same time, we have sought to retain a strong online aspect to our activities where possible, to continue to engage members 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 continue to 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.

Two restricted grants were received in the year re the Crannog project, £5786 from SSE Renewables and £2415 from the Society of Antiquaries of Scotland.

Overall there was an increase in NOSAS reserves in the year of £3,162 but this is primarily due to the in advance funding of the Crannog project, this shows as an overall 'surplus' this year but relates to restricted funds and therefore will be spent on the project at a future date. In terms of general NOSAS operation day to day (unrestricted funds), there was a net deficit for the year of £826.

NOSAS continues forwards on a sound financial footing to be able to provide activities and projects for the members. NOSAS is however incurring increasing revenue costs due to its online presence and inflation and it is important our reserves are protected in order to continue to fund activities and projects. The membership fees have been static for a number of years and it is proposed that an increase from £15 to £18 pro rata is implemented for the next financial year 2026/27.

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 £20,424 (2024 £17,262) of which £5,484 (2024 £1,496) is restricted for expenditure on specific projects and £14,941 (2024 £15,767) 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 28.10.25 and signed on their behalf by:



James McComas
Chair

NORTH OF SCOTLAND ARCHAEOLOGICAL SOCIETY SCIO
SC044585

Receipts and Payments Accounts

Year ended 31 August 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds to 31/8/2025 £	<i>Period</i> to 31/8/2024 £
Receipts					
Donations	4	2,160	0	2,160	2,126
Grants	5	0	8,201	8,201	1,874
Gross trading receipts	6	1,266	0	1,266	1,961
Bank interest		221		221	220
Total receipts		3,647	8,201	11,848	6,181
Payments					
Trading payments	7	821	0	821	2,008
Costs of charitable activities	8	3,602	4,213	7,815	7,655
Governance costs					
Other	9	50	0	50	100
Total payments		4,473	4,213	8,686	9,763
Net Receipts/Payments		(826)	3,988	3,162	(3,582)
Surplus / (deficit) for period		(826)	3,988	3,162	(3,582)

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Statement of Balances

Year ended 31 August 2025

	Unrestricted Funds	Restricted Funds (notes 2,10)	Total Funds to 31/8/2025	Period to 31/8/2024
	£	£	£	£
Opening cash at bank	15,767	1,496	17,262	20,845
Surplus / (deficit) for year	(826)	3,988	3,162	(3,583)
Closing bank	14,941	5,484	20,424	17,262
 Bank balances				
Bank current account			256	1,924
Bank deposit account			17	15,278
TTT account			14,968	17
Crannog account			5,173	0
Paypal			10	44
Total bank balances			20,424	17,263

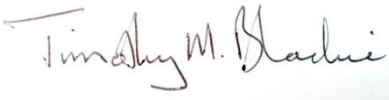
Signed by two trustees on behalf of all trustees

Date approval



James McComas

28.10.25



Tim Blackie

28.10.25

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Year ended 31 August 2025

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 £5786 was received from SSE Renewables and £2415 from Society of Antiquaries of Scotland for the Crannog project, £0 (2024 - £874) was received from HES re Carn Glas and £0 (2024 - £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 both the Tarradale Through Time and Crannog projects

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 that point Secretary and Vice-Chair of NOSAS. A contract for administrative and financial support was awarded to Alexander Gallacher. Alexander's mother, Susan Kruse, was then 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.

As the project concluded in 2024 there were no payments made to related parties in 2025, neither were there any in 2024.

RECEIPTS

	Unrestricted Funds £	Restricted Funds £	Total Funds to 31/8/2025 £	<i>Period</i> to 31/8/2024 £
4. Donations				
Member subscriptions	1,968		1,968	1,933
Other donations	192		192	193
Total Donations	2,160	0	2,160	2,126

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Year ended 31 August 2025

	Unrestricted Funds £	Restricted Funds £	Total Funds to 31/8/2025 £	<i>Period</i> to 31/8/2024 £
5. Grants				
SSEN Renewables - Crannog		5,786	5,786	0
Society of Antiquaries of Scotland - Crannog		2,415	2,415	0
GlenWyvis Distillery 1829 Ord Estate map conservation			0	1,000
HES - Carn Glas			0	874
Total Grants	0	8,201	8,201	1,874
6. Gross trading receipts				
Gross income from sale of books	475		475	711
Events	791		791	1,250
Total Gross trading income	1,266		1,266	1,961
PAYMENTS				
7. Trading payments				
Events	821		821	2,008
	821	0	821	2,008
8. Costs of Charitable activities				
Funded project costs		3,058	3,058	4,972
Unfunded project costs	0		0	856
Student scholarship	1,045	1,155	2,200	0
Equipment purchased	489		489	101
Stationery post and consumables	49		49	171
Insurance	314		314	349
Discussion group hall and costs	595		595	640
Other expenses incl website	1,110		1,110	487
Library books				80
Total costs of charitable activities	3,602	4,213	7,815	7,655
9. Other governance costs				
SCIO AGM, accounts etc	50		50	100
Total other governance costs	50	0	50	100

NORTH OF SCOTLAND ARCHAEOLOGICAL SOCIETY SCIO
SC044585

Notes to the accounts page 3

Year ended 31 August 2025

FUNDS

	Opening Balance £	Net Year £	Total Funds to 31/8/2025 £	<i>Period</i> to 31/8/2024 £
10. Restricted Funds				
Crannog	0	5,143	5,143	0
HES_ Carn Glas	2		2	2
Loch Hourn	338		338	338
Conan Stone	1,155	(1,155)	0	1,155
	1,495	3,988	5,483	1,495

APPENDIX 3



Independent examiner's report on the accounts							v2
Report to the trustees/members of	Charity name						
	NORTH OF SCOTLAND ARCHAEOLOGICAL SOCIETY SCIO						
Registered charity number	SC044585						
	Period start date				Period end date		
On the accounts of the charity for the period	Day	Month	Year	to	Day	Month	Year
	01	September	2024		31	August	2025
Set out on pages	1 to 16						

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) 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.

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

1. 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, and
 - 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.

Signed:** Heather B McRae **Date:** 25 May 2026

Name: Heather B McRae

Relevant professional qualification(s) or body (if any):

Address:
 Balnabruach House
 Portmahomack
 Tain
 IV20 1YN