



NORTH OF SCOTLAND ARCHAEOLOGICAL SOCIETY SCIO  
Scottish Charity No SC044585

## Annual Report & Financial Statements

For the Year to 31 August 2022

# Trustees' Annual Report for the Year ended 31 August 2022

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 2022.

## 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		Liaison with Highland Council Historic Environment Team	from 15/10/2016
Elizabeth Anne Coombs		Field Activities	from 15/01/2014
Catherine Dagg			from 19/10/2018
Richard Guest		Crannogs Project lead	from 20/10/2020
Duncan Kennedy		Vice Chair. Student liaison.	from 13/10/2018
Karen Kennedy			from 12/10/2019
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	Treasurer		from 05/03/2018
Sue Walker		Membership Secretary	from 10/10/2015
Jonathan Wordsworth		Minute Secretary	from 12/10/2019

Annette McKittrick resigned as a Trustee in September 2021, and Michael Sharpe was appointed as a new Trustee on 12<sup>th</sup> January 2022. James McComas was elected Chair in November 2021, following 5 years of service by Roland Spencer-Jones. Duncan Kennedy became Vice Chair, whilst Anne MacInnes and Gordon Cardew continued in their offices of Secretary 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 the "Joining NOSAS" tab, here: <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 8<sup>th</sup> 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

The year in question has continued to be affected by the presence of coronavirus in the community and the consequent series of changing restrictions imposed by both Scottish and UK governments. However, for much of the year it has been possible again for NOSAS members to meet. Therefore in person activities and meetings have started to resume, albeit with suitable precautions in place.

### *Field Events*

The following are NOSAS field events open to the membership, which took place in the last year. These were co-ordinated by Anne Coombs:

- 12<sup>th</sup> December – An archaeological walk in Strath Sgitheach, led by Anne Coombs
- 30<sup>th</sup> January – A field visit to Brora beach, led by Anne Coombs
- 4<sup>th</sup> March – A field visit to two crannog sites in Stratherrick, led by Richard Guest
- 17<sup>th</sup> & 18<sup>th</sup> March – Archaeological survey at Breakachy, led by Roland Spencer-Jones
- 26<sup>th</sup> March – An archaeological walk at Spean Bridge, led by Duncan Kennedy
- 29<sup>th</sup> March – A field visit to Loch Lundie and Lundie Township, led by Richard Guest
- 22<sup>nd</sup> & 23<sup>rd</sup> June – Initial survey at Munloch Bay Boat Graveyard, led by SCAPE
- 28<sup>th</sup> August – Site visit to Castle Brodie, led by Daniel Rhodes (NTS)

### *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 and provided a vital connection for NOSAS members locked into their houses and communities. As things have opened up in the last year, we have returned to in person meetings. However, we decided to continue a number of online only talks, so those members who live more geographically removed did not always miss out. As the year progressed, we sought to get the best of both worlds by offering hybrid meetings – meetings that took place in person, but were also “broadcast” live on Zoom. There have been technical challenges with this, but Duncan Kennedy and Roland Spencer-Jones have put in hard work to meet them. The talks during the last year were:

- 16<sup>th</sup> September – NOSAS Members – ‘*What I did in the Holidays*’ (Online)
- 11<sup>th</sup> November – Daniel Rhodes – *An Archaeological Biography of the NTS* (In person)
- 25<sup>th</sup> November – John Borland – *The Classification of Pictish Stones* (Online)
- 13<sup>th</sup> January - Candy Hatherley – *Culduthel: a unique Iron Age craft-working site* (Online)
- 10<sup>th</sup> February – Lindsey Stirling – *Excavations of medieval Inverness* (Hybrid)
- 22<sup>nd</sup> February – Derek Alexander - *National Trust for Scotland and Glencoe* (Online)
- 17<sup>th</sup> March – David Jarman – *The Stalker Path Phenomenon* (Hybrid)
- 14<sup>th</sup> April – Iain MacilleChiar - *Gaelic in the Landscape* (Hybrid)

### *Conferences and Highland Archaeology Festival*

NOSAS members usually attend a range of local and national, archaeological and heritage, conferences during the year. However, many conferences continued to take place online, still providing the talks and presentations, but missing out the vital chat and conversation that physical conferences provide.

The Highland Archaeology Festival 2021 offered a mix of online and in person events. Discrete online archaeological talks replaced the usual 2 day conference and were run on a virtual Teams platform by the Highland Council Historic Environment Team.

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

- 30<sup>th</sup> September – Walk exploring the Shieldaig Peninsula, with Anne MacInnes
- 4<sup>th</sup> October – Walk exploring Breakachy, with Roland Spencer-Jones
- 5<sup>th</sup> October – Exploring the Jim Bone Aerial Photo Collection, with Roland Spencer-Jones
- 7<sup>th</sup> October – Walk exploring the area around Braemore Junction, with Cathy Dagg
- 12<sup>th</sup> October – Proposing an archaeological TripAdvisor, with Susan Kruse & Roland Spencer-Jones
- 15<sup>th</sup> October – A visit to the deserted settlement of Dalnamain, led by Anne Coombs

### *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 2021-22:

#### *Tarradale Through Time (TTT)*

This major NOSAS project, led by Eric Grant and assisted by a project management team (Anne Coombs, John Wombell, Tim Blackie and Jonathan Wordsworth) sought 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 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 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. The major excavations ended in September 2019, but a resistivity survey was carried out by NOSAS members in late 2021 in the area that Barri Jones had previously excavated. The results provided evidence of a complex multi-vallate fort, probably of early Iron Age origin. In February, fieldwalking was also able to resume at Tarradale for the first time in 2 years. The management team met periodically over the year, planning the post-ex work and drafting a popular book, which was eventually published in September 2022. More information can be found at <http://www.tarradalethroughtime.co.uk>, and on the project's Facebook and Twitter pages.

#### *The Crannog Project*

Michael Stratigos, a postdoctoral Research Associate at the Leverhulme Centre for Anthropocene Biodiversity, gave NOSAS an online talk about crannogs in March 2021. That stimulated several people in NOSAS to take his work forwards in Highland by trying to identify more crannogs than are hitherto known. A working and planning group was formed under the leadership of Richard Guest, meeting for the first time in April 2021. 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. Although there are insurance issues about NOSAS members taking to boats to get to crannogs, individuals interested in the project will undertake the water-based activities and feed the information back to the main Crannog Project team.

During the year, a well-attended meeting of project participants took place at Muir Hub (NOSAS's first in person meeting since early 2020), and Richard Guest also led several field visits to crannog sites. In August 2022, a successful 2 day survey was undertaken at Loch Achilty crannog by a small team, including two divers. A blog post about the survey can be read [here](#). In addition, a dialogue has been established with the Nautical Archaeological Society, for possible collaboration in 2023.

### *Munlochy Bay Boat Graveyard*

NOSAS was approached by SCAPE early in the year to ask if members would like to participate in a series of coastal survey days on the Moray Firth, from Inverness to Aberdeenshire. SCAPE works with the public to research, investigate, interpret and promote the archaeology of Scotland's coast, and is particularly concerned in recording sites threatened by coastal erosion. NOSAS has worked productively with SCAPE on a number of occasions over the years, so this was a very welcome invitation.

On one of these survey days in April 2022, the team recognised a fishing boat graveyard in Munlochy Bay on the Black Isle. This consists of vessels called Zulus which were likely once part of the fishing fleet at nearby village of Avoch. They would have been abandoned in the first half of the 20<sup>th</sup> Century. SCAPE, in partnership with NOSAS, led a site visit / initial survey in June 2022 with assistance from local residents. A more detailed survey is planned for April 2023, together with a local heritage open day and specialised training provided by the Nautical Archaeological Society. NOSAS was previously a partner in the SCAPE survey of the Zulu fishing fleet at Loch Fleet, near Golpsie in 2013/ 14. This was a great success and a good training opportunity for the participants, see <https://scapetrust.org/loch-fleet-boat-graveyard/>.

### *Scottish Rock Art Project*

This major national project to survey and record Scotland's rock art was organised by Historic Environment Scotland and led by Tertia Barnett. In 2016 NOSAS was selected as one of three national pilot projects. Led by Alan Thompson, with assistance from John Wombell, NOSAS has organised field trips and training activities since summer 2017. The ScRAP project has now formally finished, and a popular booklet was produced in December 2021 – see <https://www.rockart.scot/resources/downloads/scotlands-rock-art-booklet/>. NOSAS members continue to record some sites using the skills they have acquired as a result of project. Alan Thompson continued to correspond with HES regarding the data collected and its transfer to the HES database during the year, and regular updates were provided to the NOSAS Committee.

### *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 became involved in aerial photography of archaeology through a chance meeting with Professor Barri Jones in 1972. Just before he died, in May 2018, Jim gifted his entire collection of aerial photographs to NOSAS. This consisted of thousands of slides, negatives, prints and digital images. A small team of NOSAS people has worked through all the images in order to: geo-reference them, give them a title, link them to known archaeology on the image, and describe the photo. All the scanned or digital images are now uploaded to Canmore: <https://canmore.org.uk/collection/2111369>. There is now an online spreadsheet, linked from a [NOSAS website page](#), detailing all the approximately 5900 images that Jim left us. Each image on the spreadsheet has links to the image on the Canmore website, plus links to a Google Earth image of the area concerned. And the whole spreadsheet can be searched for names of towns, settlements, areas, etc.

During the year, a popular booklet was produced by NOSAS (principally Marion Ruscoe, Beth Blackburn and Roland Spencer-Jones) containing examples of Jim's images with explanatory text. [Beneath My Wings](#) has been a successful addition to NOSAS's growing list of publications and it is available in local bookshops and online through the NOSAS website.

### *Breakachy Archaeological Survey*

Breakachy is a large farm and estate on the south side of the Breakachy Burn, west of Beauly. Previously Chisholm land, its population declined during the 19th century leaving a number of ruined buildings and other more enigmatic structures. These had only tacit acknowledgement on the Historic Environment Record and had never been properly surveyed. The survey provided an opportunity to for NOSAS members to practise survey techniques and to learn about field surveying.

The project, led by Roland Spencer-Jones, included a desk based assessment meeting, a day of site clearance and a day of actual survey. On the day of the survey, traditional survey methods were used including sketching, tape-and-offset, and plane-tabling. The Trustees consider it important that NOSAS continues to offer such training opportunities, with a view to passing on some of these skills to newer members. A report of the survey results is forthcoming.

### *Excavations and other NOSAS activities*

During the year, research and university excavations once again started to take place, although NOSAS as an organisation did not lead any digs. Many members had the opportunity to be out in the field again for the first time in 2 years. Excavations that NOSAS members volunteered on during the year included:

- Torr Alvie Hillfort and Croftgowan Pictish Cemetery, Badenoch, led by University of Aberdeen
- Swartigill Iron Age Site, Caithness, led by Yarrows Heritage Trust
- Inverlael Settlement, Loch Broom, led by Ullapool Museum
- Strath Brora Long House, Sutherland, led by Clyne Heritage Society
- Elgin Iron Age settlement and Iron Working Site, Moray, led by Archaeological Research Services

NOSAS members also had the opportunity to meet up with SCAPE for several coastal survey days, and participate in fieldwork for the NOSAS Crannogs, Breakachy and Tarradale Through Time Projects. In addition, Anne MacInnes has continued to lead archaeological surveys of burial sites in the region, which several members have participated in.

A data structure report was also published in 2022 from an archaeological survey at Lungard in Upper Glen Cannich. The survey was carried out by NOSAS members in July 2021, during a period of very low water in Loch Mullardoch. Several prehistoric roundhouses and other sites were recorded, and efforts have taken place during the last year to secure funding for radiocarbon dates from samples extracted.

### *General Comments & other Activities*

Our membership has continued to grow during the year, standing at 137 members as of August 2022. 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. During the last year this offer was expanded to include archaeology students from all institutions. Currently we have 14 student members.

Our digital presence continues to grow, with a Website, Facebook page and Blog. Roland Spencer-Jones has taken over management of the [website](#) and IT, and he is supported by James McComas and Duncan Kennedy. The Facebook page and Blog represent our online presence, with a wide reading audience both in the UK and around the world. Our [Facebook page](#) currently has 3972 followers and is regularly updated by the above team. The [NOSAS Blog](#) was established in 2014 and now has more than 100 individual articles. It received several new entries this year, allowing the contributors to consider an archaeological topic in detail. New submission suggestions are always welcomed.

Susan Kruse continues to supervise and cherish our library, housed in Dingwall Library. Access to the library was constrained during lockdown, but is available again now. John Wombell also does sterling work, continuing to look after our extensive and ever-growing equipment store.

Sales of Meryl Marshall's two books (*Glenfeshie and Strathconon*), Anna Welti's book (*Prehistoric Roundhouses*) and the 2019 NOSAS book (*A Year of Highland Archaeology*) continue to provide a steady income to the society. The new J S Bone book (*Beneath My Wings*) makes a welcome addition. 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*

In a year where Covid-related restrictions have been largely relaxed, we have sought to increasingly offer in person physical events that had been denied us in previous years. 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. The online meetings started in 2020 were welcomed by many members, and some online meetings are therefore continuing even as we get back to normal physical events. The NOSAS committee has been engaged with the decisions and challenges that have arisen during the year, for which I am especially grateful. There have been several others outside the committee who have contributed to projects, 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, although there has been less than 'normal' activity due to ongoing Covid restrictions.

No grants were received in this current year for either the Tarradale Through Time or Conan Stone Projects, however they continued to incur expected costs out of restricted funds already received resulting in a decrease in restricted funds held over the year of £4648

## 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 £29,171 (2021 £32,376) of which £13,439 (2021 £18,087) is restricted for expenditure on specific projects and £15,731 (2021 £14,288) 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 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 10.11.2022 and signed on their behalf by:



James McComas  
Chair



NORTH OF SCOTLAND ARCHAEOLOGICAL SOCIETY SCIO  
SC044585

Receipts and Payments Accounts

Year ended 31 August 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds to 31/8/2022 £	<i>Period</i> to 31/8/2021 £
<b>Receipts</b>					
Donations	4	2,148	500	2,648	2,702
Grants	5	0	0	0	0
Gross trading receipts	6	1,284	0	1,284	372
Bank interest		6	0	6	1
<b>Total receipts</b>		<b>3,438</b>	<b>500</b>	<b>3,938</b>	<b>3,075</b>
<b>Payments</b>					
Trading payments	7	630	0	630	0
Costs of charitable activities	8	1,315	5,148	6,463	15,254
Governance costs					
Other	9	50	0	50	50
<b>Total payments</b>		<b>1,995</b>	<b>5,148</b>	<b>7,143</b>	<b>15,304</b>
Net Receipts/Payments		1,443	(4,648)	(3,205)	(12,228)
<b>Surplus / (deficit) for period</b>		<b>1,443</b>	<b>(4,648)</b>	<b>(3,205)</b>	<b>(12,228)</b>

NORTH OF SCOTLAND ARCHAEOLOGICAL SOCIETY SCIO  
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Statement of Balances

Year ended 31 August 2022

	Unrestricted Funds £	Restricted Funds (notes 2,10) £	Total Funds to 31/8/2022 £	Period to 31/8/2021 £
Opening cash at bank	14,288	18,088	32,376	44,604
Surplus / (deficit) for year	1,443	(4,648)	(3,205)	(12,228)
Closing bank	15,731	13,440	29,171	32,376
Bank balances				
Bank deposit account			5,786	4,247
Bank current account			11,931	11,926
TTT account			11,454	16,203
Total bank balances			29,171	32,376

Signed by two trustees on behalf of all trustees

Date approval



James McComas

10.11.22



Gordon Cardew

10.11.22

# NORTH OF SCOTLAND ARCHAEOLOGICAL SOCIETY SCIO SC044585

## Notes to the accounts page 1

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Year ended 31 August 2022

### 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 (2021 £0) was received for the Tarradale Through Time project and £500 (2021 £0) was received re the lifting of the Conan Pictish Stone. 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.

### RECEIPTS

	Unrestricted Funds £	Restricted Funds £	Total Funds to 31/8/2022 £	Period to 31/8/2021 £
<b>4. Donations</b>				
Member subscriptions	2,054	0	2,054	1,885
Other donations	94	500	594	817

<b>Total Donations</b>	<b>2,148</b>	<b>500</b>	<b>2,648</b>	<b>2,702</b>
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**NORTH OF SCOTLAND ARCHAEOLOGICAL SOCIETY SCIO**  
**SC044585**

Notes to the accounts page 2

Year ended 31 August 2022

	Unrestricted Funds £	Restricted Funds £	Total Funds to 31/8/2022 £	<i>Period</i> <i>to 31/8/2021</i> £
<b>5. Grants</b>				
Received in year	0	0	0	0
<b>Total Grants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>6. Gross trading receipts</b>				
Gross income from sale of books	1,284	0	1,284	373
<b>Total Gross trading income</b>	<b>1,284</b>	<b>0</b>	<b>1,284</b>	<b>373</b>
<b>PAYMENTS</b>				
<b>7. Trading payments</b>				
JSB Book printing	630	0	630	0
	<b>630</b>	<b>0</b>	<b>630</b>	<b>0</b>
<b>8. Costs of Charitable activities</b>				
Funded project costs	0	4,750	4,750	9,696
Unfunded project costs	0	399	399	4,609
Stationery post and consumables	138	0	138	81
Insurance	346	0	346	346
Discussion group hall and costs	260	0	260	0
Other expenses incl website	505	0	505	402
Library books	66	0	66	120
<b>Total costs of charitable activities</b>	<b>1,315</b>	<b>5,149</b>	<b>6,464</b>	<b>15,254</b>
<b>9. Other governance costs</b>				
SCIO AGM, accounts etc	50	0	50	50
<b>Total other governance costs</b>	<b>50</b>	<b>0</b>	<b>50</b>	<b>50</b>

NORTH OF SCOTLAND ARCHAEOLOGICAL SOCIETY SCIO  
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Notes to the accounts page 3

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Year ended 31 August 2022

**FUNDS**

	Opening Balance £	Net Year £	Total Funds to 31/8/2022 £	<i>Period to 31/8/2021 £</i>
<b>10. Restricted Funds</b>				
Tarradale Through Time	16,196	(4,750)	11,446	16,196
Lochourn	338		338	338
Conon Stone	1,553	102	1,655	1,553
	<b>18,087</b>	<b>(4,648)</b>	<b>13,439</b>	<b>18,087</b>

## **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 2022 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.

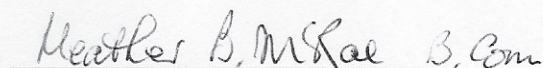
### **Independent examiner's statement**

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

22 May 2023