



NORTH OF SCOTLAND ARCHAEOLOGICAL SOCIETY SCIO

Scottish Charity No SC0 - 44585

Annual Report & Financial Statements

For The Year to 31 August 2015

Trustees' Annual Report

For the year ended 31 August 2015

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 2015.

References & Administrative Information

Charity Name

North of Scotland Archaeological Society SCIO

Registered charity number

SC044585

Principal Address

Evelix Cottage, Dornoch, Sutherland

IV25 3RD

Trustees on date of approval of Trustees' Annual Report

| <u>Name</u> | <u>Office</u> | <u>Period</u> |
|-----------------------|---------------|-----------------|
| Elizabeth Anne Coombs | Chair | From 15/01/2014 |
| Alan Ross Thompson | Vice Chair | From 15/01/2014 |
| David Findlay | Treasurer | From 15/01/2014 |
| James Bruce McComas | Secretary | From 15/01/2014 |
| Joan Catherine Guest | | From 15/01/2014 |
| Elizabeth Blackburn | | From 15/01/2014 |
| Anne Mary Cockroft | | From 15/01/2014 |
| Simon Gunn | | From 15/01/2014 |
| Robert Edward Jones | | From 15/01/2014 |
| Susan Elizabeth Kruse | | From 15/01/2014 |
| Meryl Mary Marshall | | From 15/01/2014 |
| Lachlan Iain McKeggie | | From 15/01/2014 |
| Roland Spencer-Jones | | From 15/01/2014 |

Other Trustees who retired during the year

| | |
|--------------|--------------------|
| George Grant | 15/01/2014-4/10/14 |
| John Wombell | 15/01/2014-4/10/14 |

Structure Governance & 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 and has not been amended. The association was previously an unincorporated non charitable association but changed its legal form to a SCIO. The assets of the unincorporated association were transferred to the SCIO on 1 August 2014.

Appointment of Trustees

The management committee, which normally meets every 2 months, are the charity's trustees. Any member can be appointed as a trustee provided he/she is not an employee of the society. Trustees are elected at the Annual General Meeting which is normally held in October. Under the constitution, the number of Trustees should not exceed twenty and not be less than eight. The committee may appoint any member to be a trustee. This appointment must be approved by the members at the next Annual General Meeting. Trustees can only serve for 6 years and then must have a 1 year break.

Management

The Trustees are responsible for the management of the society.

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 which add to the public record of our heritage
 - b. promoting awareness and understanding of our heritage by arranging discussion sessions and exploratory walks, publications, and participating in public events.

Activities

During 2014-15 NOSAS had six NOSAS SCIO committee meetings. Having completed the transfer to SCIO the governance and character of the Society continues unchanged in many ways. The activities of NOSAS this year were as many and varied as in previous years.

A programme of **winter walks** was undertaken around Easter and Wester Ross, Inverness and South Sutherland. The Monthly Archaeological Discussion (MAD) nights held at Strathpeffer Community Hall provided a forum for talks from visiting professionals, for example Richard Tipping and Malcolm Bangor Jones and our own members. These continue to increase in popularity and are nearly self funding.

The Christmas dinner was held at Culloden House with the annual 'after dinner' walk next day postponed due to weather conditions. The walk, visiting a range of Clava type cairns went ahead as a New Year walk, in spite of the cold.

The winter fieldwalking programme at Tarradale continued for a 4th year with further notable finds including part of a Neolithic axe. A survey of the World War 2 lumber camp in Spinningdale Woods was conducted with ARCH and the Woodland Trust over several separate days.

During **Spring and summer** 2015 we organized 2 trips one to Luing and one to Skye. On both occasions we met local people and explored 2 very different archaeological landscapes.

(Activities, contd.)

On the Luing trip we visited the religious foundations on Eileach an Naoimh as well as the 2 substantial forts on the main island. Our visit to Skye was led by Martin Wildgoose and we were able to go into High Pasture Cave as well as visiting the possible Viking harbour at Rubha an Dunain at the outer end of Glen Brittle. We also undertook the survey of Urchany, a multi period landscape over a week in April.

During the summer many members were once again engaged at various archaeological digs which took place in Highland. The Medieval Cromarty dig included a number of lunchtime lectures and the members continue to take advantage of learning opportunities provided by AOC in Caithness, Aberdeen University at Garbeg and the Forestry Commission Scotland at Dun Deardail. Several members continue surveying some of the hillforts in Highland in line with the National Hillfort Project.

The NOSAS library is a valuable resource for all our members but especially those continuing their studies. It is accessible to the general public for use within Dingwall library and to members outwith Dingwall using their library card for inter library loans. The committee has made provision for a regular annual purchase budget for new books.

Achievements & Performance

The Committee continues to implement the updated development plan adopted in 2014. This development plan will be examined on an ongoing basis to ensure it is in line with our needs. We always encourage members to join the committee in order to ensure a rotation and keep us in touch with the members of the society. We were involved in the changes to Historic Scotland and RCHAMS and commented on the new Historic Environment Scotland body and the Scotland's Archaeology Strategy policy document. We recently wrote to RCHAMS regarding the changes in CANMORE.

Our objective of continued skills development through a variety of methods has been achieved. Richard Tipping of Stirling University, an archae-ecologist gave us training over a weekend as a follow up to his talk about the interaction between people and their environment. He considered how communities in the past both used their environment, and then changed it. During the weekend we learned how we could begin to recognize these changes within the landscape. We used coring to look at the changes and formation of the floodplains. We also provided an opportunity for members to become familiar with the new Discovery and Excavation uploading system and joined with ARCH learning how to map with QGIS. We ran an in house Pottery Identification course which will continue next year.

The Highland Archaeology Festival is always supported by NOSAS and this is ongoing, with events being run by members. These events are open to the general public and therefore disseminate our knowledge and understanding of the archaeology and history of the Highlands. We regularly attend Scotland's Community Heritage Conference. The steady increase in membership is an indication that we are reaching out into the Highlands and providing a facility for the community.

Financial Review

Our ongoing source of funding is from membership subscriptions and these amount to £1,478 in the year. We received grants of £3,500 for further test pitting and sample analysis for the Rosemarkie Caves Project and we continue to receive significant income from the sale of our 2 books, Glen Feshie and Strathconon. Book sales amounted to £973 in the year.

Our expenditure for the year of £1,827 covered our running costs and the costs of our charitable activities. Of these costs only £84 were for funded projects.

(Financial Review, contd.)

The net receipts for the year of £4,179 represents additional funds for projects of £3,416 and a surplus from charitable activities of £763.

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 £ 16,679 of which £5,714 are restricted for expenditure on funded projects.

Plans for Future Periods

The Trustees intend to continue to carry on with the core charitable purposes of the society and would like to encourage new projects to be promoted by members.

Approved by the trustees on 20 September 2015 and signed on their behalf by:



Elizabeth Anne Coombs
Chair

Independent Examiner's Report

For the year to 31 August 2015

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. 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 state whether particular matters have come to my attention.

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 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 accounts

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:
 - a. to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations. and
 - b. to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulationshave 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.
- 3.

Signed: *Heather B. McRae*

Name: Heather B McRae

Date : *19/10/15*

Address: Balnabruach , Portmahomack, Ross-shire

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Receipts and payments accounts

Year ended 31 August 2015

| | Notes | Unrestricted Funds £ | Restricted Funds £ | Total Funds to 31/8/2015 £ | Period to 31/8/2014 £ |
|--------------------------------|-------|----------------------------|--------------------------|----------------------------------|-----------------------------|
| Receipts | | | | | |
| Donations | 3 | 1,528 | | 1,528 | 5 |
| Grants | 4 | | 3,500 | 3,500 | |
| Fundraising | | | | | 168 |
| Gross trading receipts | 5 | 973 | | 973 | |
| Bank interest | | 5 | | 5 | |
| Transferred from old NOSAS | | | | | 12,361 |
| Total receipts | | 2,506 | 3,500 | 6,006 | 12,534 |
| Payments | | | | | |
| Trading payments | 6 | 26 | | 26 | |
| Costs of charitable activities | 7 | 1,473 | 84 | 1,557 | 34 |
| Governance costs: | | | | | |
| Independent examination | | 50 | | 50 | |
| Other | 8 | 194 | | 194 | |
| Total payments | | 1,743 | 84 | 1,827 | 34 |
| Net receipts payments | | 763 | 3,416 | 4,179 | 12,500 |
| Surplus for period | | 763 | 3,416 | 4,179 | 12,500 |

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Statement of Balances

As at 31 August 2015

| | Unrestricted Funds | Restricted Funds <small>(Notes 2, 9)</small> | Total Funds to 31/8/2015 | Period to 31/8/2014 |
|-----------------------------|-----------------------|--|-----------------------------|------------------------|
| | £ | £ | £ | £ |
| Opening cash at bank | 10,202 | 2,298 | 12,500 | |
| surplus for year | 763 | 3,416 | 4,179 | 12,500 |
| Closing bank | 10,965 | 5,714 | 16,679 | 12,500 |
| Bank Balances | | | | |
| Bank deposit account | | | 15,866 | 11,361 |
| Bank current account | | | 813 | 1,139 |
| Total bank balances | | | 16,679 | 12,500 |

Signed by two trustees on behalf of all trustees

| | <u>Date approval</u> |
|--|----------------------|
|  Elizabeth Anne Coombs | 20/9/15 |
|  David Findlay | 18/9/15 |

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Year ended 31 August 2015

1. Basis of accounting

These accounts have been prepared on the receipts and payments basis in accordance with the Charities & 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 furtherance of the objects of the charity.

Restricted funds may only be used for funded projects as specified by the donor. During the year £3,500 was received for the Rosemarkie Caves Project. See note 9 for detail of Restricted Funds

No separate bank account is maintained for restricted funds.

RECEIPTS

| | Unrestricted Funds | Restricted Funds | Total Funds to 31/8/2015 | <i>Period</i> to 31/8/2014 |
|----------------------|-----------------------|---------------------|-----------------------------|-------------------------------|
| | £ | £ | £ | £ |
| 3. Donations | | | | |
| Member subscriptions | 1,478 | | 1,478 | 5 |
| Other donations | 50 | | 50 | |
| | 1,528 | | 1,528 | |

4. Grants

| | | | | |
|--------------------|--|-------|-------|--|
| Black Isle ward | | 2,500 | 2,500 | |
| The Cromarty Trust | | 1,000 | 1,000 | |
| | | 3,500 | 3,500 | |

5. Gross trading receipts

| | | | | |
|---------------------------------|--|-----|-----|--|
| Gross income from sale of books | | 973 | 973 | |
| | | 973 | 973 | |

PAYMENTS

6. Trading payments

| | | | | |
|----------------------------|--|----|----|--|
| Costs of book distribution | | 26 | 26 | |
|----------------------------|--|----|----|--|

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Year ended 31 August 2015

| | Unrestricted Funds | Restricted Funds | Total Funds to 31/8/2015 | <i>Period</i> to 31/8/2014 |
|--|-----------------------|---------------------|-----------------------------|-------------------------------|
| | £ | £ | £ | £ |
| 7. Costs of charitable activities | | | | |
| Urchany project costs | 56 | | 56 | |
| Equipment Purchased | 161 | | 161 | |
| First Aid Course Hall Hire | 90 | | 90 | |
| Stationery Posts and Consumables | 344 | 84 | 428 | 34 |
| Insurance | 287 | | 287 | |
| Discussion Group Hall & costs | 353 | | 353 | |
| Other expenses including web & subs. | 134 | | 134 | |
| Annual Christmas Dinner | 35 | | 35 | |
| Library Books | 14 | | 14 | |
| | <u>1,473</u> | <u>84</u> | <u>1,557</u> | <u>34</u> |

8. Other governance costs

| | | | | |
|-------------------------------------|------------|--|------------|--|
| Stationery Posts and Consumables | 99 | | 99 | |
| SCIO annual costs AGM/accounts etc. | 95 | | 95 | |
| | <u>194</u> | | <u>194</u> | |

FUNDS

9. Restricted Funds

| | Opening Balance | Net year | Total Funds to 31/8/2015 | <i>Period</i> to 31/8/2014 |
|--------------------|--------------------|--------------|-----------------------------|-------------------------------|
| | £ | £ | £ | £ |
| Rosemarkie Caves | 282 | 3,416 | 3,698 | 282 |
| Loch Huron | 390 | | 390 | 390 |
| Rock Art | 416 | | 416 | 416 |
| Roads Through Ross | 1,210 | | 1,210 | 1,210 |
| | <u>2,298</u> | <u>3,416</u> | <u>5,714</u> | <u>2,298</u> |