



NORTH OF SCOTLAND ARCHAEOLOGICAL SOCIETY SCIO
Scottish Charity No SC044585

Annual Report & Financial Statements

For the Year to 31 August 2023

Trustees' Annual Report for the Year ended 31 August 2023

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	Treasurer	Equipment, 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			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			from 05/03/2018
Sue Walker		Membership Secretary	from 10/10/2015
Jonathan Wordsworth		Minute Secretary	from 12/10/2019

On 30th November 2022 James McComas, Anne MacInnes and Gordon Cardew were re-elected to the offices of Chair, Secretary and Treasurer respectively. Andrew Newton was elected on to the Committee as a Trustee on 25th January 2023, but resigned on 2nd May 2023. We thank him for his contribution.

Gordon Cardew, having served 5 years as Treasurer, stood down from the office on 31st May 2023. We are indebted to him for his valuable service and expertise in the role over this time. Tim Blackie was elected unanimously as the new Treasurer on 31st May 2023.

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

The year in question has been mercifully free of coronavirus restrictions, allowing members once again to engage in a full range of activities. Consequently, it has been a busy and productive year.

Field Events

The following are NOSAS field events open to the membership, which took place in the last year:

- 6th November – **The Hills and Moors were once used**, walk led by Roland Spencer-Jones
- 16th/ 23rd November – **Mulchaich Settlement Gorse Clearance**, led by James McComas
- 1st/ 2nd December – **Survey and Tidy up at Culloden Brick Works Pier**, led by Anne Coombs
- 22nd January – **Alness Archaeology Excursion**, led by Anne Coombs
- 18th February – **Field Surveying in Strathoykel**, led by Anne Coombs
- 25th February – **Culbokie Henge Gorse Clearance**, led by Andrew Newton
- 5th March – **Carn Glas Gorse Clearance**, led by Jonathan Wordsworth
- 8th March – **A Field Visit to Dunballoch WWII Huts**, led by Alasdair Cameron & Roland Spencer-Jones
- 25th March – **Recording Petty Tide Mill**, led by Anne Coombs
- 26th March – **Dunballoch Fieldwork**, led by Roland Spencer-Jones
- 15th April – **Caithness Field Visit**, led by Anne Coombs
- 30th April – 2nd May – **Survey of Munloch Boat Graveyard and Harbour**, led by SCAPE, NAS & NOSAS
- 7th May – **A Walk around the Aird Peninsula**, led by Anne MacInnes
- 14th May – **Coigach Archaeology Day**, led by Cathy Dagg and Anne Coombs
- 13th / 20th August – **Carn Glas Gorse Clearance**, led by Jonathan Wordsworth
- 19th August – **Resistivity Training at Mulchaich**, led by Richard Guest

Special mention should be made of our longstanding events coordinator, Anne Coombs, who is now stepping down from the role (although not from the Committee). We owe her many thanks for her tireless energy and enthusiasm over the years. Even a cursory glance at the list above will evidence how active she has been over just the last year.

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 couple of years, 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. We have also sought to get the best of both worlds by offering hybrid meetings – meetings that took place in person, but are also “broadcast” live on Zoom. There have been technical challenges with this, but we have put in hard work to meet them. The 2022/ 23 talks, organised by Roland Spencer-Jones, were:

- 8th September – **Lachlan McKeggie** – *Excavations at Tornagrain* (Hybrid)
- 10th November – **Various** – NOSAS AGM and *Sheilings* (Hybrid)
- 22nd November – **Holley McCoy** – *The Scottish Seaweed Industry* (Online)
- 8th December – **Susan Kruse** – *ARCH and the FACET Project* (Hybrid)
- 12th January – **Kate Britton** – *Picts on the Move: Isotopic Analysis of Skeletal Remains* (Hybrid)
- 24th January – **Gordon Noble** – *Recent Excavations and Discoveries* (Online)
- 7th February – **Daniel Rhodes, Darroch Bratt & Meryl Marshall** - *Whisky Distilling and Mulchaich* (In person)
- 9th March – **Claire Hallybone & Richard Guest** – *HMS Natal & NOSAS Crannog Project Update* (Hybrid)
- 28th April – **Jo Hambly & Tom Dawson** - *Boat Graveyards in Scotland* (In person)

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 2022 offered a mix of online and in person events. We were pleased to be able to attend the Highland Archaeology Festival Conference in Inverness after a break of two years, albeit in a one day format. Talks given by NOSAS members at the 8th October conference included:

- **Eric Grant** – ‘Excavating a Pictish (and earlier) Barrow Cemetery at Tarradale’
- **Anne Coombs** - ‘Stones, Bricks and Boats: Results of the SCAPE surveys from Inverness to Culbin Sands’
- **Alan Thompson** – ‘Highland Rock Art’

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

- 24th September – **Tarradale Through Time Celebration Open Day**
- 26th September – **Animal Bone Workshop**, with Karen Kennedy
- 2nd October – **Spean Bridge Circuit Walk**, with Duncan Kennedy
- 3rd October – **The Maritime History of Munlochy Bay**, with Roland Spencer-Jones & Anne Coombs
- 4th October – **Petty Tidal Mill - a Medieval Survival**, with Anne Coombs
- 6th October – **A walk to Dalnamain, a Deserted Settlement**, with Anne Coombs
- 7th October – **Walk along the south side of Strath Canaird**, with Cathy Dagg

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 2022-23:

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. In September 2022, this was cemented with the release of a popular publication and an all day celebratory event, which was open to the public. More information can be found at <http://www.tarradalethroughtime.co.uk>.

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 the antler artefacts were found in 2017. Further excavation of this site is taking place in Autumn 2023.

In April 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. This team is due to return in Autumn 2023 to undertake scientific analysis of the “2D” shell midden site in the barrow cemetery field. Test pits on this site in 2011 yielded radiocarbon dates from the seventh millennium BC.

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 2022/ 23, Richard Guest led several field visits to possible crannog sites. A previously recorded crannog on Loch Glass was surveyed in Autumn 2022, and this indeed appeared to be of artificial construction. In early spring 2023, several potential sites were visited in the company of Clare Hallybone of the Nautical Archaeology Society (NAS). This team visited 3 possible sites at Loch Knockie in Stratherrick, and 2 at Loch Sgamhain in Glen Carron. Unfortunately, the expedition failed to identify any new crannogs on this occasion.

In Summer 2023, members of the team made further exploratory visits to possible sites at Loch Morie and at Loch an Tachdaidh in upper Glen Strathfarrar. 2 possible crannogs at Loch an Tachdaidh may justify a return visit, but this is complicated by it being a particularly remote site, requiring something of an expedition to reach. Meanwhile, the team returned to the previously surveyed crannog on Loch Achility to extract timber samples which have now been sent for radiocarbon dating.

In early 2023 the team had received an invitation from Dr Kelly Kilpatrick of Glasgow University to visit Tiree. Dr Kilpatrick’s pioneering work using Normalised Difference Vegetation Index (NDVI) together with Laser Imaging, Detection and Radar (LIDAR) as a graphical indicator of sub-surface archaeology, revealed the possible location of two previously unknown crannogs and an early Christian monastic settlement on the island. Members of NOSAS visited Tiree to undertake this fieldwork in September 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 the nearby village of Avoch. They would have been abandoned in the first half of the 20th Century. SCAPE, in partnership with NOSAS, led a site visit / initial survey in June 2022 with assistance from local residents.

A detailed survey took place over a long weekend in late April/ early May 2023, in which NOSAS members were largely involved in uncovering and recording wrecks in the Munloch Bay quarry harbour. Specialist training was provided by the Nautical Archaeological Society (NAS), who worked with volunteers to record the main Zulu boat graveyard. SCAPE oversaw both of these surveys. The weekend also involved a talk given by SCAPE in Avoch village hall, and an opportunity for local residents to share any relevant information. A report from SCAPE is forthcoming.

NOSAS Rock Art Group

This new project, launched in summer 2023 by Alan Thompson, will be active in finding, recording, and 'looking 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 will maintain its own records and will retain copyright to this material, making it publicly accessible through a creative commons licence, and available to the HERs and to Canmore. The project will work 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.

It is early days, but group members have already taken part in one rock art recording training exercise. The project intends to offer many more fieldwork opportunities over the coming year.

Petty Tide Mill Recording Project

The site of the salt-water mill (NH735 497 MHG36425) was surveyed in 2001 and the Highland HER recorded it as 'a rectangular building with sluice and an associated dyke and possibly two other structures'. Today the site is very nearly inaccessible because of the Castle Stuart Links and the trees which have grown up around Petty Old Parish Church make even viewing the site difficult. It was built in the time of Cromwell (there is an entry in the Kirk Session records for Petty Church indicating that in 1682 the two millers were charged with running the mill on a Sunday) and had two wheels, but ceased working around 1826, though it continued as a dwelling and is recorded in the 1841 census as being occupied by two elderly women. It disappears from the record in 1851 and is shown as a roofless building on the 1st edition 6" OS map.

The project, led by Anne Coombs, carried out desk based research using plans/maps in the Moray archives and then surveyed the remains of the mill in March 2023. A report is forthcoming. The same team also cleared and surveyed a pier near Alturlie in December 2022, which originally belonged to the Culloden Brick and Tile works in the 19th century.

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 record this feature using a variety of techniques, and we will also excavate across it 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 February 2024.

Excavations and other NOSAS activities

Research and university excavations continued to take place in 2022/23. NOSAS itself undertook some limited excavation of the Dunballoch Ammunition Huts and the associated road, near Kirkhill, led by Roland Spencer-Jones in March 2023. NOSAS was also jointly involved with SCAPE in carrying out some survey and excavation at Munloch Bay quarry in April/ May (see above). The fieldwork at Dunballoch, near Kirkhill, was part of a project led by Aird Heritage Group with the assistance of ARCH and NOSAS. Its aim was to survey and record the WWII Equipment Ammunition Magazine (EAM) buildings there. The project was convened as the estate who owned the site had decided to remove these dilapidated buildings which were perceived to be a health and safety risk. Other larger scale excavations where NOSAS members volunteered during the year included:

- Swartigill Iron Age Site, Caithness, led by Yarrows Heritage Trust
- Castle Brodie, led by NTS
- Culloden Battlesite. Led by NTS
- Aultcraggie Roundhouses, Brora. Led by Clyne Heritage

In 2022/ 23 NOSAS also embarked on an energetic campaign of gorse removal at important local archaeological sites where much of the archaeology had become overgrown and obscured. These were Mulchaich West settlement/ distillery near Alcaig, Teanagain Henge (with Culbokie Community Trust and others) in Culbokie, and Carn Glas chambered cairns in Essich. Much hard work has been in evidence at the 3 sites, and happily all are currently looking much improved. Aerial pictures by Andy Hickie of the newly cleared Carn Glas, near Inverness, have recently made the [BBC News](#).

NOSAS members have also had the opportunity to meet up and participate in fieldwork for the Crannogs, Tarradale and Rock Art projects, as well as for resistivity training at Mulchaich, led by Richard Guest, and survey work in Strathoykel, led by Anne Coombs. In addition, Anne MacInnes has continued to lead archaeological surveys of burial sites in the region, which several members have participated in. A small group of NOSAS members are also involved with recording the interior and contents of some of the numerous churches that are closing. The Scotland's Churches Trust will upload the results to Canmore.

A note should also be made of the programme of metal detecting carried out by NOSAS member Jock Ramsay and colleagues at Mulchaich in 2023. A previous successful NOSAS project at Mulchaich, led by Meryl Marshall, ran between 2009 and 2013. It is hoped that the metal detecting and resistivity survey, in addition to other planned survey work with Historic Environment Scotland, may help to inform a future NOSAS project there. I would like to take this opportunity to clarify that NOSAS 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 proposal.

2023 also saw the release of radiocarbon dates from an archaeological survey at Lungard in Upper Glen Cannich which was carried out by NOSAS members in July 2021, during a period of very low water in Loch Mullardoch. Several prehistoric roundhouses and were recorded and these have been found date to the Iron Age. Full details can be read on the [Blog Post](#) by Roland Spencer-Jones.

General Comments & other Activities

Our membership has continued to grow during the year, standing at 152 members as of August 2023. This is an increase of 15 since the previous year, and is the largest number of members the society has ever had. 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 19 student members.

Sadly one long standing and very active member, Elizabeth Blackburn, passed away suddenly in January 2023. Beth had served on the Committee and participated in many projects and events over the years. A photo tribute to her was paid prior to our MAD meeting on 7th February, and a number of members attended her funeral. She will be much missed.

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 4.3 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 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. An up to date [inventory of the books in the collection](#), compiled by Roland Spencer Jones and Jonathan Wordsworth, was uploaded to the website and distributed to members in January 2023.

After 20 years of wonderful service, John Wombell has finally relinquished control of our extensive and ever-growing equipment store. We are very grateful to John and to Tim Blackie, who has now taken charge of the equipment.

In September 2022 a new NOSAS book was published, *Tarradale Through Time* by Eric Grant. This handsome volume has sold steadily throughout the year, both through online sales and via local bookshops. It also received a very favourable review in *Current Archaeology* magazine. Meanwhile, sales of Meryl Marshall's two books (*Glenfeshie* and *Strathconon*), Anna Welti's book (*Prehistoric Roundhouses*), the 2019 year book (*A Year of Highland Archaeology*) and the J S Bone book (*Beneath My Wings*) continue to provide a steady income to the society. The ability to buy our books from the NOSAS website via Paypal seems to have made it easier for people to engage.

Finally, 2023 marks the 25th anniversary of NOSAS and the Committee decided that it was appropriate to arrange a series of events to mark the occasion. Although the celebrations themselves will come under next year's report, much of the planning and preparation has taken place in 2022/23. I am especially grateful to Anne MacInnes, Marion Ruscoe, Anne Coombs and Duncan Kennedy who have assisted me with this in a subcommittee, and to Andrew Newton who did much of the initial legwork in approaching speakers.

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. As always, one of the challenges with a community group is that we need to continue to have members coming forward who are keen to lead events or projects. Although we are a busy society which is currently very active, I am aware that we will need newer members coming forward and wanting to get more involved if this is going to continue long term. 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, but with an increase in activities as Covid restrictions have ceased and people are engaging in person more.

The final grant was received in this current year for Tarradale Through Time in the amount of £1372, the expenditure on the project also concluded with a total for the year being paid out of £12,777. This resulted in a decrease in restricted funds held for the year of £11,368. The final 'unspent' balance on the project was £579.

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 £20,845 (2022 £29,171) of which £2,072 (2022 £13,439) is restricted for expenditure on specific projects and £18,773 (2022 £15,731) 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 07.10.23 and signed on their behalf by:



James McComas
Chair

NORTH OF SCOTLAND ARCHAEOLOGICAL SOCIETY SCIO
SC044585

Receipts and Payments Accounts

Year ended 31 August 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds to 31/8/2023 £	Period to 31/8/2022 £
Receipts					
Donations	4	2,322	37	2,359	2,648
Grants	5		1,372	1,372	0
Gross trading receipts	6	2,983	0	2,983	1,284
Bank interest		127		127	6
Total receipts		5,431	1,409	6,840	3,938
Payments					
Trading payments	7	200	0	200	630
Costs of charitable activities	8	2,188	12,777	14,965	6,463
Governance costs					
Other	9	0	0	0	50
Total payments		2,388	12,777	15,165	7,143
Net Receipts/Payments		3,043	(11,368)	(8,325)	(3,205)
Surplus / (deficit) for period		3,043	(11,368)	(8,325)	(3,205)

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Statement of Balances

Year ended 31 August 2023

	Unrestricted Funds £	Restricted Funds (notes 2,10) £	Total Funds to 31/8/2023 £	<i>Period</i> to 31/8/2022 £
Opening cash at bank	15,730	13,440	29,170	32,376
Surplus / (deficit) for year	3,043	(11,368)	(8,325)	(3,205)
Closing bank	18,773	2,072	20,845	29,171
Bank balances				
Bank deposit account			5,118	5,786
Bank current account			15,058	11,931
TTT account			579	11,454
Paypal account			91	0
Total bank balances			20,846	29,171

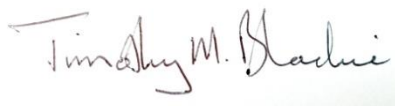
Signed by two trustees on behalf of all trustees

Date approval



James McComas

07.10.23



Tim Blackie

07.10.23

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Notes to the accounts page 1

Year ended 31 August 2023

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 £1409 (2022 £0) was received for the Tarradale Through Time project and £0 (2022 £500) 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 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: Alexander Gallacher £1,000 (2021 - £0).

RECEIPTS

	Unrestricted Funds £	Restricted Funds £	Total Funds to 31/8/2023 £	<i>Period to 31/8/2022 £</i>
4. Donations				
Member subscriptions	2,098	0	2,098	2,054
Other donations	224	37	261	594
Total Donations	2,322	37	2,359	2,648

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Notes to the accounts page 2

Year ended 31 August 2023

	Unrestricted Funds £	Restricted Funds £	Total Funds to 31/8/2023 £	Period to 31/8/2022 £
5. Grants				
National Heritage - TTT		1,372	1,372	0
Total Grants	0	1,372	1,372	0
6. Gross trading receipts				
Gross income from sale of books	2,723		2,723	1,284
Events	260		260	0
Total Gross trading income	2,983		2,983	1,284
PAYMENTS				
7. Trading payments				
JSB Book printing	0		0	630
Events	200		200	0
	200	0	200	630
8. Costs of Charitable activities				
Funded project costs		12,277	12,277	4,750
Unfunded project costs		500	500	399
Equipment purchased	0		0	0
Stationery post and consumables	223		223	138
Insurance	314		314	346
Discussion group hall and costs	767		767	260
Other expenses incl website	883		883	505
Library books	0		0	66
Total costs of charitable activities	2,188	12,777	14,965	6,464
9. Other governance costs				
SCIO AGM, accounts etc	0		0	50
Total other governance costs	0	0	0	50

NORTH OF SCOTLAND ARCHAEOLOGICAL SOCIETY SCIO
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Year ended 31 August 2023

FUNDS

	Opening Balance £	Net Year £	Total Funds to 31/8/2023 £	<i>Period</i> to 31/8/2022 £
10. Restricted Funds				
Tarradale Through Time	11,446	(10,868)	578	11,446
Lochourn	338		338	338
Conon Stone	1,655	(500)	1,155	1,655
	13,439	(11,368)	2,071	13,439

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 2023 which are set out on pages 2 to 12.

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.

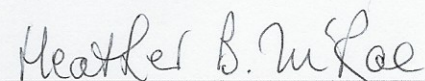
Independent examiner's statement

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 2024