

TRUSTEES ANNUAL REPORT

For

The DAVA WAY Association



**Year Ending
30 April 2019**

The Dava Way Association is a Scottish Charitable Incorporated Organisation (SCIO) Scottish Charity No SC030496

APPENDIX 1



Office of the Scottish Charity Regulator

		Period start date			Period end date			
	From	Day	Month	Year	To	Day	Month	Year
		01	May	2018		30	April	2019

Reference and administration details

Charity name	Dava Way Association
Other names charity is known by	DWA
Registered charity number	SC030496
Charity's principal address	20 Tolbooth Street Forres Moray Postcode IV36 1PH

Names of the charity trustees on date of approval of Trustees' Annual Report

Trustee number	Trustee name	Role	Date of approval	Notes
1	Neil Sinclair	Chair		The membership at the AMM or The Board of Trustees
2	Peter Mitchell			
3	Paul Barron	Treasurer		
4	Norman Thomson			
5	Trevor Thornley			
6	Malcolm Campbell	Secretary		
7	Clive Roberts	Vice Chair		
8	Doug Hartley			

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Nil	

Structure, governance and management

Type of governing document

The Dava Way Association, a Scottish Charitable Incorporated Organisation (SCIO) incorporated on 09 Apr 2014 and governed by a Constitution.

Trustee recruitment and appointment

All Trustees stand down at the Annual Members Meeting (AMM) but can stand for reselection.
 Appointment to trusteeship is open to members of the DWA who wish to become a trustee, (subject to scrutiny).
 Trustees are appointed at the AMM by those members present at the meeting or subsequently by the board of trustees in accordance with the Constitution.

Objectives and activities

Charitable purposes

The purposes of the DWA are:

- 1 to engage a volunteer workforce of sufficient capacity to improve, repair and maintain the path called the Dava Way and actively involve the Dava Way Association trustees and members in the physical effort and health benefits associated with such activities.
- 2 to promote the Dava Way as a long distance route, for the benefit of the Moray community and its visitors.
- 3 to advance the education of the public regarding the historical influences of the disused railway line.
- 4 to promote active outdoor recreation, in particular walking and cycling, as sustainable and healthy activities to benefit the Moray community and its visitors.

Summary of the main activities in relation to these purposes

- Regular major monthly work parties, supplemented by further intervening ad hoc volunteer work.
- Provision and maintenance of interpretation boards at frequent intervals along the route.
- Refurbishment of historical artefacts relating to the former railway line.
- Support to a local model railway group with touring displays of the former Dava railway station.
- Organisation of major walking events along the route.
- Contact with other Scottish path groups through nomination by Scottish Natural Heritage as one of Scotland’s Great Trails.
- Publicity for all of the above by submissions to local and national press, talks and slide shows to local organisations, regular updates to Dava Way website and Facebook page, and distribution of the Dava Way Companion guidebook.

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Achievements and performance

Summary of the main achievements of the charity during the financial period

Concluded the 2017/18 Sustrans grant funded works at Muir of Logie by installing field gates at the cattle crossing point and manufacturing a drag box to assist in future path surface maintenance.

Successful in a bid to Scottish Natural Heritage (SNH), who provided a grant of £9183 to replace the existing steps at Squirrelneuk Bridge with a longer cycle friendly ramp. The Association contributed £1000 for this project from our own financial resources.

With the assistance of a grant from Johnston and Carmichael purchased £250 of tools and equipment to help with future maintenance.

Delivered an external training course in the use and maintenance of our wood chipper to six regular volunteers or trustees.

Major achievements of our work parties include

- Path surface improvements at Woodside, Auchearn, Dunphail and Bantrach cutting.
- Drainage improvements at Cairn Eney cutting, Peathillock and north of Dunphail

Financial review

Brief statement of the charity's policy on reserves

The Trustees are aware of the limitations of our reserve funding and any future plans or projects can only be undertaken as and when reserves allow. The DWA is now in a position of having more reserves at our disposal than in previous years. However, trustees still intend to use these funds either to support collaborative opportunities with other grant funding bodies, in order to deliver significant upgrades to the path or to replace/upgrade important items of equipment should the need arise.

The charity holds reserves to cover both known annual liabilities such as public liability insurance and to have money set aside to cover any unforeseen events or situations. The charity trustees have adopted a figure of £1000 as the minimum level of reserves to be held by the charity, below which all work activities incurring expenditure would be suspended.

Unrestricted funds represent income earned but not yet utilised in supporting the activities of the charity. At 30th April 2019 the charity held £9114 at the bank as unrestricted funds and the trustees consider that this amount is appropriate to allow them to continue to support the charitable purposes and activities of the DWA in the foreseeable future.

Details of any deficit

Donated facilities and services (if any)

Storage, maintenance and servicing of the Dava Way Association tipping trailer, motorised and hand tools.
Maintaining and updating the Dava Way Website and Friends of the Dava Way Facebook page
Maintaining the Dava Way Accounts
All administrative work involved with running the charity and associated projects, including preparation of published material.

APPENDIX 1

Other optional information

Within the Summary of the Main Activities, volunteers over the last year spent 960 hours on work parties to maintain and improve the Dava Way. Other efforts by individuals not recorded by the DWA to keep vegetation growth in check are also recognised and appreciated by the Trustees.


The DWA recognises and appreciates the litter picking efforts of the 1st Forres Scouts on the Dallas Dhu to Rafford Bridge section of the Dava Way on the outskirts of Forres.

Usage of the Dava Way over the last financial year ranged from a total of approximately 21,000 walkers and cyclists at Dallas Dhu on the outskirts of Forres to approximately 3,500 walkers and cyclists on the remotest section.

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Neil Cameron Sinclair	
Position (e.g. Chair)	Chair	
Date	15 October 2019	

The Dava Way Association

SC030496



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	05	2018		30	04	2019

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	1,847				1,847	9,059
Legacies					-	
Grants		9,183			9,183	31,315
Receipts from fundraising activities	1,248				1,248	2,796
Gross trading receipts	408				408	466
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	3,503	9,183	-	-	12,686	43,636
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	3,503	9,183	-	-	12,686	43,636
A3 Payments						
Expenses for fundraising activities	408				408	2,083
Gross trading payments						1,558
Investment management costs					-	
Payments relating directly to charitable activities	4,657	10,028			14,685	29,884
Grants and donations						
Governance costs:					-	
Audit / independent examination					-	216
Preparation of annual accounts					-	
Legal costs					-	
AMM Costs	88				88	75
					-	
A3 Sub total	5,153	10,028	-	-	15,181	33,816
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	3,894
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	3,894
Total payments	5,153	10,028	-	-	15,181	37,710
Net receipts / (payments)	(1,650)	(845)	-	-	(2,495)	5,926
A5 Transfers to / (from) funds	798	(798)			-	
Surplus / (deficit) for year	(852)	(1,643)	-	-	(2,495)	5,926

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	9,966	1,643			11,609	5,683
	Surplus / (deficit) shown on receipts and payments account	(852)	(1,643)			(2,495)	5,926
						-	
						-	
	Cash and bank balances at end of year	9,114	-	-	-	9,114	11,609

(Agree balances with receipts and payments account(s))

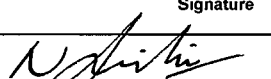
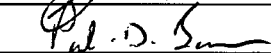
Categories	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
	Total		-	-

Categories	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	Fixed Assets			5,000	6,262
	Badge Stock			112	135
	Companion Guide Stock			865	1,250
	Insurance Prepaid to 13 April 2019				366
	Insurance Prepaid to 13 April 2020			367	
	Total		-	6,344	8,013

Categories	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities	Accounts		200	200
	SUSTRANS Various Improvements			1,393
	Johnston & Carmichael Tool purchase			250
	Total		200	1,843

Categories	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
	Total		-	-

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	NEIL C SINCLAIR	15/10/19
	PAUL D BARRON	15/10/19

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

General Fund for charitable work
 SUSTRANS grant for general Dava Way improvements
 Johnston & Carmichael Grant for tool purchase carried over from 17/18
 SNH grant for improvements to Dava Way at Squirrelneuk Bridge

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			-

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	x
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C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	
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C4b Trustee expenses - details

	Number of trustees	£
Travel and Mileage Costs	1	806

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below General	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	1,847				1,847	9,059
Legacies					-	
Grants					-	
Receipts from fundraising activities	1,248				1,248	2,796
Gross trading receipts	408				408	466
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	3,503	-	-	-	3,503	12,321
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	3,503	-	-	-	3,503	12,321
Payments						
Expenses for fundraising activities	408				408	2,083
Gross trading payments					-	1,558
Investment management costs					-	
Payments relating directly to charitable activities	4,657				4,657	4,432
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	216
Preparation of annual accounts					-	
Legal costs					-	
AMM	88				88	75
Sub total	5,153	-	-	-	5,153	8,364
Payments relating to asset and investment movements						
Purchases of fixed assets					-	474
Purchase of investments					-	
Sub total	-	-	-	-	-	474
Total payments	5,153	-	-	-	5,153	8,838
Net receipts / (payments)	(1,650)	-	-	-	(1,650)	3,483
Transfers to / (from) funds	798				798	2,470
Surplus / (deficit) for year	(852)	-	-	-	(852)	5,953

Nature and purpose of funds

Agreed with Sustain that balance of unused grant could be use against other expenses, therefore balance of restricted funds transferred to general funds

The Dava Way Association

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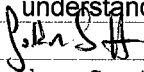
Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
	SUSTRANS	Johnston & Carmichael	SNH			
Receipts						
Donations					-	
Legacies					-	
Grants			9,183		9,183	31,315
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	9,183	-	9,183	31,315
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	9,183	-	9,183	31,315
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	595	250	9,183		10,028	25,452
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	595	250	9,183	-	10,028	25,452
Payments relating to asset and investment movements						
Purchases of fixed assets					-	3,420
Purchase of investments					-	
Sub total	-	-	-	-	-	3,420
Total payments	595	250	9,183	-	10,028	28,872
Net receipts / (payments)	(595)	(250)	-	-	(845)	2,443
Transfers to / (from) funds	(798)				(798)	(2,470)
Surplus / (deficit) for year	(1,393)	(250)	-	-	(1,643)	(27)

Nature and purpose of funds

Agreed with Sustain that balance of unused grant could be use against other expenses, therefore balance of restricted funds transferred to general funds

		Independent examiner's report on the accounts					v2
Report to the trustees/members of	Charity name	Dava Way Association					
Registered charity number	SC030496						
On the accounts of the charity for the period	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	May	2018		30	April	2019
Set out on pages	5-10					(remember to include the page numbers of additional sheets)	
Respective responsibilities of trustees and examiner	<p>The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.</p>						
Basis of independent examiner's statement	<p>My examination is carried out in accordance with Regulation 11 of the 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 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 accounts.</p>						
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p> <ol style="list-style-type: none"> 1. which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> • to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and • to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations 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:						Date:	1 - 11 - 19
Name:	Gordon Scott						
Relevant professional qualification(s) or body (if any):	CA (ICAS)						
Address:	34 Ferryhill						
	Forres						
	IV36 2GY						

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of any items that the examiner wishes to disclose

