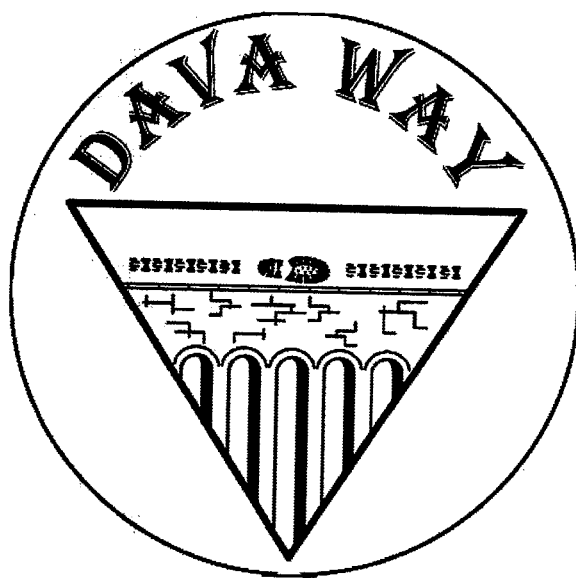


# **TRUSTEES ANNUAL REPORT**

**For**

**The DAVA WAY Association**



**Year Ending  
30 April 2021**

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

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Office of the Scottish Charity Regulator

		Period start date			Period end date		
From	Day	Month	Year	To	Day	Month	Year
	01	May	2020		30	April	2021

**Reference and administration details**

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

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

	Trustee name	Office held (if any)	Dates acted for (month for whole year)	Name of person (or body) entitled to appoint trustee (if any)
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	Michael Sutherland			

**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)**

	Trustee name	Office held (if any)	Dates acted for (month for whole year)

## 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. An amended constitution for the DWA including changes to our main purposes was approved at the Annual Members Meeting (AMM) on 24 Nov 2020.

**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 provide outdoor recreation facilities and activities for the local community and visitors by
  - 1.1 establishing a recognised walking and cycling route between Forres and Grantown on Spey, to be known as the Dava Way
  - 1.2 promoting those sections of the Dava Way suitable for equestrians or accessible by mobility scooter
  - 1.3 organising and supporting public events using the Dava Way for recreational or sporting activities
- 2 to advance citizenship and community development by
  - 2.1 working with landowners, land occupiers and volunteers from the local community to maintain and improve the route and the environment alongside
  - 2.2 promoting the use of the Dava Way as a strategic route for active travel
- 3 to advance heritage and education by
  - 3.1 restoring and preserving Highland Railway buildings and artefacts along the route
  - 3.2 informing the public about the natural environment and heritage, the influence of the Highland railway and the history connected with the local communities.

**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.
- Organisation and support 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.

**Achievements and performance**

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

The achievements of the charity during this financial period were extremely hampered by the legal restrictions imposed as a result of the Covid 19 pandemic and in effect the charity only continued to operate in a limited manner compared with normal.

Notwithstanding the charity with assistance from the Finderne Development Trust delivered a new website, with the aim of making this more user friendly and easier to keep updated from internal volunteer resource. This work included the development of a new corporate logo for the DWA.

The DWA trustees prepared a Strategic Business Plan to describe to prospective funders how the DWA operates and outlines key infrastructure projects.

Major achievements of our work parties when Covid restrictions permitted included;

- Path surface improvements at Clashdhu cutting and south of Dava.
- Drainage improvements on Dava Moor and drainage maintenance in Clashdhu cutting.
- General vegetation work at several locations along the length of the Dava Way
- Restoration work on benches at Rafford embankment and Woodside

**Financial review**

**Brief statement of the charity’s policy on reserves**

The Trustees are aware of the limitations of our reserve funding, which is nevertheless sufficient for normal day to day operation of the Association. However, any significant future plans or projects can only be undertaken as and when reserves allow. The DWA is in a position of having more reserves at our disposal than in previous years. However, trustees intend to use any additional 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 £1500 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 30<sup>th</sup> April 2021 the charity held £8706 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

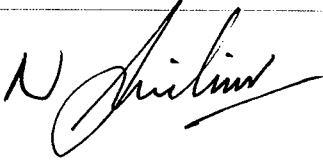
- Within the Summary of the Main Activities, volunteers spent 562 hours on work parties to maintain and improve the Dava Way. Other efforts by individuals especially Paul Douglas, not recorded by the DWA to keep vegetation growth in check are also recognised and appreciated by the Trustees.
- Towards the last quarter of 2019 an informal approach was made by the Finderne Development Trust (FDT) to the Dava Way Association (DWA) to explore any mutual areas where future development could take place. FDT is the anchor organisation and key driver of sustainable regeneration of Finderne, the rural area south of Forres. The Dava Way is a corridor through Finderne and therefore several partner projects were identified and a more formal partnership was proposed. A Memorandum of Understanding was developed and 6 main objectives were identified as follows
  - a) Promote the partnership FDT and DWA
  - b) Increase awareness of Dava Way
  - c) Increase footfall on Dava Way
  - d) Increase participation in Dava Way events
  - e) Increase the income stream of the DWA
  - f) Engage more of the local community in the Dava Way project

Due to Covid 19, managerial changes in FDT and prioritisation of the community based work undertaken by FDT, the actions as described above have not progressed substantially but will hopefully proceed in the future.

### 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	9 December 2021	

## 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	2020		30	04	2021

## 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 £
<b>A1 Receipts</b>						
Donations	2,826				2,826	2,201
Legacies					-	
Grants					-	2,840
Receipts from fundraising activities					-	1,448
Gross trading receipts	269				269	402
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
<b>A1 Sub total</b>	<b>3,095</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,095</b>	<b>6,891</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets						1,500
Proceeds from sale of investments					-	
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,500</b>
<b>Total receipts</b>	<b>3,095</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,095</b>	<b>8,391</b>
<b>A3 Payments</b>						
Expenses for fundraising activities					-	1,994
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	1,558				1,558	3,490
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	240
Preparation of annual accounts					-	
Legal costs					-	
AMM Costs					-	66
<b>A3 Sub total</b>	<b>1,558</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,558</b>	<b>5,790</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	4,546
Purchase of investments					-	
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,546</b>
<b>Total payments</b>	<b>1,558</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,558</b>	<b>10,336</b>
<b>Net receipts / (payments)</b>	<b>1,537</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,537</b>	<b>(1,945)</b>
<b>A5 Transfers to / (from) funds</b>						
					-	
<b>Surplus / (deficit) for year</b>	<b>1,537</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,537</b>	<b>(1,945)</b>

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 £
<b>B1 Cash funds</b>	Cash and bank balances at start of year	7,169				7,169	9,114
	Surplus / (deficit) shown on receipts and payments account	1,537				1,537	(1,945)
						-	
						-	
	<b>Cash and bank balances at end of year</b>	<b>8,706</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,706</b>	<b>7,169</b>

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

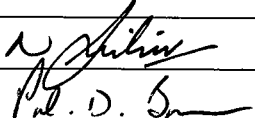

Categories	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
<b>B2 Investments</b>				
	<b>Total</b>		<b>-</b>	<b>-</b>

Categories	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
<b>B3 Other assets</b>	Fixed Assets			6,306	7,883
	Badge Stock			56	90
	Companion Guide Stock			359	510
		<b>Total</b>		<b>-</b>	<b>6,721</b>

Categories	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
<b>B4 Liabilities</b>	Accounts		200	200
	Insurance 21/22		367	
	<b>Total</b>		<b>567</b>	<b>200</b>

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

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

Signature	Print Name	Date of approval
	NEIL SINGH R	9/12/21
	PAUL D BARRON	9/12/21

**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

**C2 Grants**

Type of activity or project supported	Individual / institution	Number of grants made	£
<b>Total</b>			

**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)	<b>x</b>
--	----------

**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	322

**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 (1)**

**Analysis of receipts and payments**

**1 Donations**

	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 £
Donations	2,328				2,328	1,422
Gift Aid	498				498	779
					-	
					-	
<b>Total</b>	<b>2,826</b>	-	-	-	<b>2,826</b>	<b>2,201</b>

- - - - -

**2 Grants**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Berryburn (Grant for Equipment)			-	2,840
			-	
			-	
<b>Total</b>	-	-	-	<b>2,840</b>

- - - - -

**3 Gross receipts from other charitable activities**

	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 £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
<b>Total</b>	-	-	-	-	-	-

- - - - -

**4 Payments relating directly to charitable activities**

	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 £
Trustee Mileage and Expenses	322				322	541
Insurance					-	367
Sundries	50				50	108
General Project Work	1,186				1,186	2,474
					-	
					-	
					-	
					-	
					-	
					-	
<b>Total</b>	<b>1,558</b>	-	-	-	<b>1,558</b>	<b>3,490</b>

**Additional analysis (2)**

**5 Breakdown of unrestricted funds**

	Unrestricted fund 1 - enter name of fund below <b>General Fund</b>	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
<b>Receipts</b>						
Donations	2,826				2,826	2,201
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	1,448
Gross trading receipts	269				269	402
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
<b>Sub total</b>	<b>3,095</b>	-	-	-	<b>3,095</b>	<b>4,051</b>
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	1,500
Proceeds from sale of investments					-	
<b>Sub total</b>	<b>-</b>	-	-	-	<b>-</b>	<b>1,500</b>
<b>Total receipts</b>	<b>3,095</b>	-	-	-	<b>3,095</b>	<b>5,551</b>
<b>Payments</b>						
Expenses for fundraising activities					-	1,994
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	1,558				1,558	3,490
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	240
Preparation of annual accounts					-	
Legal costs					-	
AMM Costs					-	66
<b>Sub total</b>	<b>1,558</b>	-	-	-	<b>1,558</b>	<b>5,790</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	1,706
Purchase of investments					-	
<b>Sub total</b>	<b>-</b>	-	-	-	<b>-</b>	<b>1,706</b>
<b>Total payments</b>	<b>1,558</b>	-	-	-	<b>1,558</b>	<b>7,496</b>
<b>Net receipts / (payments)</b>	<b>1,537</b>	-	-	-	<b>1,537</b>	<b>(1,945)</b>
<b>Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	<b>1,537</b>	-	-	-	<b>1,537</b>	<b>(1,945)</b>

**Nature and purpose of funds**

**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
<b>Receipts</b>						
Donations					-	
Legacies					-	
Grants					-	2,840
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					-	
<b>Sub total</b>	-	-	-	-	-	2,840
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total receipts</b>	-	-	-	-	-	2,840
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	2,840
Purchase of investments					-	
<b>Sub total</b>	-	-	-	-	-	2,840
<b>Total payments</b>	-	-	-	-	-	2,840
<b>Net receipts / (payments)</b>	-	-	-	-	-	-
<b>Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	-	-	-	-	-	-

**Nature and purpose of funds**

APPENDIX 3



Independent examiner's report on the accounts <span style="float: right;">v2</span>							
<b>Report to the trustees/members of</b>	Charity name <b>Dava Way Association</b>						
<b>Registered charity number</b>	<b>SC030496</b>						
<b>On the accounts of the charity for the period</b>	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	<b>01</b>	<b>May</b>	<b>2020</b>		<b>30</b>	<b>April</b>	<b>2021</b>
<b>Set out on pages</b>	5-10					(remember to include the page numbers of additional sheets)	
<b>Respective responsibilities of trustees and examiner</b>	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.						
<b>Basis of independent examiner's statement</b>	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.						
<b>Independent examiner's statement</b>	In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]						
	1. which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> <li>• to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li> <li>• to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</li> </ul> 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.						
<b>Signed:</b>					<b>Date:</b>	11/01/2022	
<b>Name:</b>	Gordon Scott						
<b>Relevant professional qualification(s) or body (if any):</b>	CA (ICAS)						
<b>Address:</b>	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**

A large, empty rectangular box with a thin black border, intended for the user to provide details of items to be disclosed. The box is currently blank.