

TRUSTEES ANNUAL REPORT

For

The DAVA WAY Association



**Year Ending
30 April 2015**



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period

Period start date			Period end date		
Day	Month	Year	Day	Month	Year
From 01	May	2014	To 30	April	2015

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 name	Office (if any)	Dates acted if not for whole year	Name of body entitled to appoint trustee
1	Neil Sinclair	Chairman		
2	Peter Mitchell	Secretary		
3	Paul Barron	Treasurer		
4	Norman Thomson			The Membership at the AMM
5	Trevor Thornley		From 4/11/14	The Board of Trustees
6	Malcolm Campbell		From 4/11/14	
7	Clive Roberts	Vice Chairman	From 18/11/14	
8				
9				

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

Name	Dates acted if not for whole year
Gordon James Thomson	1/5/14 to 4/11/14
David Binney	1/5/14 to 4/11/14
William Bullock	1/5/14 to 4/11/14

Structure, governance and management

Type of governing document The Dava Way Association, a Scottish Charitable Incorporated Organisation (SCIO) governed by a Constitution

This SCIO was incorporated on 09/04/2014 as a result of the conversion of a charitable company (Company Number: SC248592 Company Name: THE DAVA WAY ASSOCIATION)

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

- 1 to advance community development by:
 - encouraging volunteering in improving, maintaining and promoting the Dava Way as a long distance route and strategic link between Strathspey and the Moray Firth.
 - encouraging public participation by organising and supporting a variety of events along the route
 - seeking opportunities, through its path maintenance and improvement activities, to maintain or enhance the environment alongside the route.
- 2 to provide outdoor recreation facilities for the benefit of the Moray community and its visitors through outdoor recreation, in particular walking and cycling.
- 3 to advance the education of the public concerning the environment along the route and the historical influences of the Highland Railway line on the communities along the route.

Summary of the main activities in relation to these purposes

- 15 days allocated to groups of volunteers being involved in ad hoc work as required, to improve and maintain the path.
- Supporting the Moray Walking Festival.
- Supporting the Wolf Trek walk along part of the Dava Way
- Agreement has been reached with Seafeld Estate to both realign the route away from the A 939 road near Lynmore, and surface upgrading to a dusted sub-base construction. Grant support for the design and planning approval for this has been obtained from the Big Lottery and efforts to seek further support to fund the improvement works are ongoing.
- Co-operation with and from Moray Council to advance the core path network.
- Support from the Cairngorm Outdoor Access Trust.
- Support to the Dava Project model railway group promoting their layout of Dava Station at displays and in return they promote the Dava Way throughout Scotland.
- The Dava Way was publicised in the Scotsman Walk of the Week on three occasions covering its entire length during this year.
- The BBC Scotland radio programme Out of Doors recommended the Dava Way as an off road cycling route for families.

Achievements and performance

Forestry Commission	Funding was obtained from the <u>Forestry Commission</u> to provide first aid and power tools training to 8 volunteers
COAT	<u>Cairngorm Outdoor Access Trust</u> a charity and training organisation is currently working with the Dava Way Association to design improvements at Lynmore and obtain planning approval to bring this project to almost being shovel ready.
Moray Walking Festival	For the <u>Moray Walking Festival</u> a 5 day, 95 mile Moray Way Circular walk along with other walks and events were organised and led by the Dava Way Association.
General	Health and Safety Policy reviewed and published on DWA website The Dava Way suffered significant damage in a flood event in August 2014 at Scurrypool. The DWA had sufficient financial reserves and volunteers available to install a significantly increased culvert at the flood damaged location and re-open the route within 3 months.

Financial review

Brief statement of the charity's policy on reserves

The Trustees are fully aware of the lack of any substantial reserve funding and any future plans or projects can only be undertaken as and when funds allow. This is not seen as problematic as the charity has limited liabilities.

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 2015 the charity held £3250 at the bank and the trustees consider that this amount is appropriate to allow them to continue to support the charitable activities of the DWA in the foreseeable future.

Details of any deficit

Donated facilities and services (if any)

Tools Web Site Accounts Publishing

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

Other optional information

Within the Summary of the Main Activities, volunteers spent over 840 man 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.

Declaration

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

Signed on behalf of the charity's trustees

Signature(s) *N. S. S. S.*

Full name(s) NAL COMITAN SINGH R

Position (e.g. Chair) C.M.S.R

Date 28.10.15

Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	05	2014		30	04	2015

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	2,718				2,718	3,838
Legacies					-	
Grants		7,030			7,030	9,904
Receipts from fundraising activities	815				815	1,956
Gross trading receipts	420				420	1,504
Income from investments other than land and buildings					-	-
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	3,953	7,030	-	-	10,983	17,202
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	3,953	7,030	-	-	10,983	17,202
A3 Payments						
Expenses for fundraising activities	764				764	1,441
Gross trading payments					-	1,451
Investment management costs					-	
Payments relating directly to charitable activities	5,182	950			6,132	5,571
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	150				150	360
Preparation of annual accounts					-	
Legal costs					-	
AGM Costs	136				136	134
					-	
A3 Sub total	6,232	950	-	-	7,182	8,957
A4 Payments relating to asset and investment movements						
Purchases of fixed assets		-			-	8,349
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	8,349
Total payments	6,232	950	-	-	7,182	17,306
Net receipts / (payments)	(2,279)	6,080	-	-	3,801	(104)
A5 Transfers to / (from) funds						
	-	-			-	
Surplus / (deficit) for year	(2,279)	6,080	-	-	3,801	(104)

Section B Statement The Dava Way Association

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
B1 Cash funds	Cash and bank balances at start of year	5,529	-			5,529	5,633
	Surplus / (deficit) shown on receipts and payments account	(2,279)	6,080			3,801	(104)
						-	
	Cash and bank balances at end of year	3,250	6,080	-	-	9,330	5,529

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

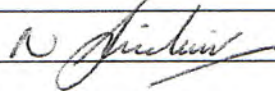
Categories	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
B2 Investments				
		Total	-	-

Categories	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
B3 Other assets	Fixed Assets	General	28,602	7,566	10,885
	Prepaid Deposit for 2016 Fundraising	General	250	250	
			Total	28,852	7,816

Categories	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
B4 Liabilities	Accounts	General	150	
	COAT Lynmore Prep Work	Restricted	5,850	
		Total	6,000	-

Categories	Details	Fund to which liability relates	Amount due (estimate)	Last year
			to nearest £	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 Sinclair	23/10/15

Section C Notes to the Accounts

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

General fund for general charitable work.
 Forestry Commission Grant for Training
 Big Lottery Grant for design work and planning application for improvements at Lynmore with grant available through into the 15/16 financial year

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

Authority under which paid

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)

C4b Trustee expenses - details

	Number of trustees	£
Travel and Mileage costs	1	714

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	1,859				1,859	3,110
Gift Aid	859				859	728
					-	
					-	
Total	2,718	-	-	-	2,718	3,838

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Leader Fund			-	8,404
PfA			-	1,500
Forestry Commission (Training)		950	950	
Big Lottery (Lynmore)		6,080	6,080	
			-	
Total	-	7,030	7,030	9,904

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 £
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
Total	-	-	-	-	-	-

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 £
Trustees Mileage and travel	714				714	547
Insurance	312				312	283
Postage & Stationery	14				14	-
Advertising					-	-
Sundries	81				81	76
General project work	3,995				3,995	2,017
Ordnance Survey (Licence)	66				66	66
Budge Trust Project					-	2,582
Training (FC)		950			950	-
					-	-
					-	-
					-	-
					-	-
Total	5,182	950	-	-	6,132	5,571

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - other parts of fund below General	Unrestricted fund 2 - other parts of fund below	Unrestricted fund 3 - other parts of fund below	Unrestricted fund 4 - other parts of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	2,718				2,718	3,838
Legacies					-	
Grants					-	
Receipts from fundraising activities	815				815	1,956
Gross trading receipts	420				420	1,504
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	3,953	-	-	-	3,953	7,298
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	3,953	-	-	-	3,953	7,298
Payments						
Expenses for fundraising activities	764				764	1,441
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	5,182				5,182	2,636
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	150				150	360
Preparation of annual accounts					-	
Legal costs					-	
AGM	136				136	134
					-	
Sub total	6,232	-	-	-	6,232	4,571
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	6,232	-	-	-	6,232	4,571
Net receipts / (payments)	(2,279)	-	-	-	(2,279)	2,727
Transfers to / (from) funds						(406)
Surplus / (deficit) for year	(2,279)	-	-	-	(2,279)	2,321

Nature and purpose of funds

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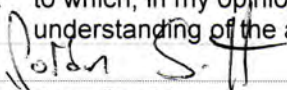
Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 - donor name of fund below	Restricted fund 2 - donor name of fund below	Restricted fund 3 - other name of fund below	Restricted fund 4 - other name of fund below	Total restricted funds	Total restricted funds last period
	Forestry Commission	Big Lottery (Lynmore)				
Receipts						
Donations					-	
Legacies					-	
Grants	950	6,080			7,030	9,904
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	950	6,080	-	-	7,030	9,904
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	950	6,080	-	-	7,030	9,904
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	1,451
Investment management costs					-	
Payments relating directly to charitable activities	950	-			950	2,935
Grants and donations					-	
Governance costs:						
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	950	-	-	-	950	4,386
Payments relating to asset and investment movements						
Purchases of fixed assets	-	-			-	8,349
Purchase of investments					-	
Sub total	-	-	-	-	-	8,349
Total payments	950	-	-	-	950	12,735
Net receipts / (payments)	-	6,080	-	-	6,080	(2,831)
Transfers to / (from) funds	-	-	-	-	-	406
Surplus / (deficit) for year	-	6,080	-	-	6,080	(2,425)
Nature and purpose of funds						

OSCr

Office of the Scottish Charity Regulator

		Independent examiner's report on the accounts						v2
Report to the trustees/members of	Charity name	The Dava Way Association						
Registered charity number		SC030496						
On the accounts of the charity for the period	Period start date				Period end date			
	Day	Month	Year	to	Day	Month	Year	
	01	05	2014		30	04	2015	
Set out on pages	5 to 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"> 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 <p>have not been met, or</p> <ol style="list-style-type: none"> to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. 							
Signed:					Date:	29-10-15		
Name:	Gordon Scott							
Relevant professional qualification(s) or body (if any):	CA (ICAS)							
Address:	34 Ferryhill							
	Forres							
	IV36 2GY							

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**