

TRUSTEES ANNUAL REPORT

For

The DAVA WAY Association



**Year Ending
30 April 2018**

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

Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	May	2017	To	30	April	2018

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		The Membership at the AMM 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 Chairman		
8	Doug Hartley			
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
Nil	

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

- Regular monthly work parties are arranged throughout the year, supplemented by summer evening work parties for groups of volunteers to become involved in ad hoc work as required, to improve and maintain the path.
- Scouts in Forres are now undertaking litter picking and minor vegetation control work on the Dallas Dhu to Rafford Bridge section of the Dava Way
- Supporting the Moray Walking Festival including the Moray Way 5 day challenge that utilises the entire length of the Dava Way.
- As part of the Moray Walking Festival the Association organised the 2017 overnight Ghost Train Walk along the Dava Way.
- The Association was gifted an original Dunphail station sign by Logie Estates and following repair and restoration works, this has been erected back on a cleared section of the original northbound platform of Dunphail Station, where it can be seen by users of the Dava Way.
- A full size replica of the old railway "Summit 1050" sign was commissioned and installed by the Association prior to the 2017 Ghost Train Walk.
- Support to the Dava Project model railway group promoting their layout of Dava Station and other layouts at model railway exhibitions and in return they promote the Dava Way around the UK.
- The Dava Way was publicised in local media newspapers several times this year including the Forres Gazette, and Northern Scot. Nationally the attractions of cycling the Dava Way were highlighted by an article in the Scottish Cycling magazine.
- Following the success of the original Dava Way Companion Guide booklet being fully sold out, the Association has updated the guide and commissioned a further print run of 750 copies for sale locally.

Achievements and performance

SUSTRANS	Further funding of £22845 was obtained from SUSTRANS this financial year to undertake various improvements of the Dava Way especially fencing at Muir of Logie and drainage/landslip repair works at Longley, Bantrach and Dava Summit.
COAT/OATS	Cairngorm Outdoor Access Trust now known as Outdoor Access Trust for Scotland, a charity and training organisation commissioned by the DWA has completed survey work and provided a feasibility study to advise on future potential improvements to the Dava Way.
Money for Moray	The DWA were successful in a £4000 bid to Money for Moray to undertake drainage and surface improvement works on the section of the Dava Way between Auchearn and Divie Viaduct to make this section more accessible for all abilities. The Association contributed over £1000 for this project from our own financial resources.
Berry Burn Community Fund	The DWA was successful in obtaining two grants totalling £4220 from the Berryburn Community Fund for the purchase of a wood chipper and a plate compactor.
Johnston & Carmichael	A grant of £250 was received from this company and will be used to purchase various items of small tools and equipment in 18/19.
Scottish Natural Heritage	The DWA were successful in obtaining a grant from this organisation to provide an all abilities ramp at Squirrelneuk Bridge to replace the existing steps. However this work has hopefully been deferred into 18/19 (subject to further SNH funding approval) as timing of construction works could not be fitted in before the end of the SNH financial year due to conflicts with landowner shooting interests. Again a contribution towards this improvement would have been made by the Association.
James Thin Trust	The DWA were surprised and delighted to receive an unexpected one off £5000 unrestricted donation from this trust, following a walk along the Dava Way by a trustee, who was so impressed by our efforts to maintain and improve the Dava Way that he chose to support us financially. This support has helped give trustees confidence to seek funding streams such as Money for Moray and Scottish Natural Heritage where financial contributions are required from the DWA

Financial review

Brief statement of the charity's policy on reserves

The Trustees are 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. However the DWA is now in a more healthy position of having more reserves than in previous years. However, trustees would still intend to use these funds either wisely in situations where use of this money to pump prime/seed fund/match fund other external funding opportunities was available 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 2018 the charity held £9966 at the bank as unrestricted funds 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 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 1115 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)		
Full name(s)	NEIL CAMERON SINCLAIR	
Position (e.g. Chair)	CHAIR	
Date	31 / 10 / 18	

Receipts and payments accounts

For the period from	Period ends date			to	Period starts date		
	Day	Month	Year		Day	Month	Year
	01	05	2017		30	04	2018

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	9,059				9,059	3,943
Legacies					-	
Grants		31,315			31,315	85,000
Receipts from fundraising activities	2,796				2,796	1,217
Gross trading receipts	466				466	507
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	12,321	31,315	-	-	43,636	90,667
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	12,321	31,315	-	-	43,636	90,667
A3 Payments						
Expenses for fundraising activities	2,083				2,083	621
Gross trading payments	1,558				1,558	
Investment management costs					-	
Payments relating directly to charitable activities	4,432	25,452			29,884	85,236
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	216				216	
Preparation of annual accounts					-	
Legal costs					-	
AMM Costs	75				75	92
					-	
A3 Sub total	8,364	25,452	-	-	33,816	85,949
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	474	3,420			3,894	3,372
Purchase of investments					-	
A4 Sub total	474	3,420	-	-	3,894	3,372
Total payments	8,838	28,872	-	-	37,710	89,321
Net receipts / (payments)	3,483	2,443	-	-	5,926	1,346
A5 Transfers to / (from) funds						
	2,470	(2,470)			-	
Surplus / (deficit) for year	5,953	(27)	-	-	5,926	1,346

Section B Statement of balances

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	4,013	1,670			5,683	4,337
	Surplus / (deficit) shown on receipts and payments account	5,953	(27)			5,926	1,346
						-	
						-	
	Cash and bank balances at end of year	9,966	1,643	-	-	11,609	5,683

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

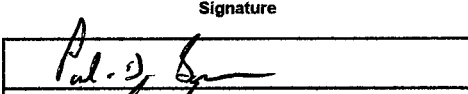

Categories	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
B2 Investments				
		Total	-	-

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		6,262	4,680
	Badge Stock			136	140
	Companion Guide Stock			1,260	
	Berryburn Grant approved				800
	Insurance Prepaid to 13 April 2019			366	
		Total	-	8,013	5,620

Categories	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
B4 Liabilities	Accounts	General	200	120
	SUSTRANS Lynmore Const Work	Restricted		1,670
	SUSTRANS Various Improvements	Restricted	1,393	
	Johston & Carmichael Tool purchase	Restricted	250	
		Total	1,843	1,790

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
	PAUL D LARDON	31/10/18
	NEIL CAMERON SINCLAIR	31/10/18

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
 SUSTRANS Grant for construction and supervision work at Lynmore, carried over from 17/18
 SUSTRANS Grant for general Dava Way improvements with carry over into 18/19
 Berryburn separate Grants for purchase of plate compactor and wood chipper
 Moray Council (Money for Moray) Grant for Dava Way improvements at Auchearn to Divie Viaduct
 Johnston & Carmichael Grant for tool purchase carried over into 18/19

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	626

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	2,656				2,656	1,443
Gift Aid	1,403				1,403	
Donation of Trailer					-	2,500
James Thin Trust Donation	5,000				5,000	
Total	9,059	-	-	-	9,059	3,943

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
SUSTRANS (Lynmore and Other Improvements)		22,845	22,845	85,000
Moray Council (Money for Moray)		4,000	4,000	
Berryburn (2 Grants for Equipment))		4,220	4,220	
Johnston & Carmichael (Grant for Tools)		250	250	
Total	-	31,315	31,315	85,000

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	626				626	620
Insurance	716				716	-
Postage and Stationery	-				-	7
Sundries	180				180	60
General Project Work	1,835				1,835	1,125
Lynmore (Design and Planning)					-	94
Lynmore (Construction and Supervision)					-	83,330
SUSTRANS (Various Locations)		21,452			21,452	
Berryburn Grants					-	
Money for Moray Grant	1,075	4,000			5,075	
Johnston and Carmichael Grant		-			-	
Total	4,432	25,452	-	-	29,884	85,236

Additional analysis (2)

6 Breakdown of unrestricted funds

	Unrestricted fund 1 - other receipts on fund below General	Unrestricted fund 2 - other receipts on fund below	Unrestricted fund 3 - other receipts on fund below	Unrestricted fund 4 - other receipts on fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	9,059				9,059	3,943
Legacies					-	
Grants					-	
Receipts from fundraising activities	2,796				2,796	1,217
Gross trading receipts	486				486	607
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	12,321	-	-	-	12,321	6,667
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	12,321	-	-	-	12,321	6,667
Payments						
Expenses for fundraising activities	2,083				2,083	621
Gross trading payments	1,558				1,558	-
Investment management costs					-	
Payments relating directly to charitable activities	4,432				4,432	1,827
Grants and donations					-	
Governance costs:						
Audit / independent examination	216				216	-
Preparation of annual accounts					-	
Legal costs					-	
AMM	76				76	82
Sub total	8,364	-	-	-	8,364	2,540
Payments relating to asset and investment movements						
Purchases of fixed assets	474				474	3,372
Purchase of investments					-	
Sub total	474	-	-	-	474	3,372
Total payments	8,838	-	-	-	8,838	5,912
Net receipts / (payments)	3,483	-	-	-	3,483	(245)
Transfers to / (from) funds	2,470				2,470	
Surplus / (deficit) for year	5,953	-	-	-	5,953	(245)

Nature and purpose of funds

The Dava Way Association

SC030496

Additional analysis (3)

6 Breakdown of restricted funds

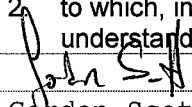
	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
	SUSTRANS	Money for Moray	Berryburn	Johnston & Carmichael		
Receipts						
Donations					-	
Legacies					-	
Grants	22,845	4,000	4,220	250	31,315	85,000
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	22,845	4,000	4,220	250	31,315	85,000
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	22,845	4,000	4,220	250	31,315	85,000
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	21,452	4,000			25,452	83,409
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	21,452	4,000	-	-	25,452	83,409
Payments relating to asset and investment movements						
Purchases of fixed assets			3,420		3,420	
Purchase of investments					-	
Sub total	-	-	3,420	-	3,420	-
Total payments	21,452	4,000	3,420	-	28,872	83,409
Net receipts / (payments)	1,393	-	800	250	2,443	1,591
Transfers to / (from) funds	(1,670)		(800)		(2,470)	
Surplus / (deficit) for year	(277)	-	-	250	(27)	1,591

Nature and purpose of funds

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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		Day	Month	Year	
	01	05	2017	to	30	04	2018	
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> <p>1. which gives me reasonable cause to believe that in any material respect the requirements:</p> <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> <p>2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</p>							
Signed:					Date:	5-11-18		
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

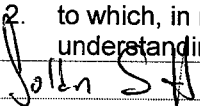
Only complete if the examiner needs to highlight material problems.

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

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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	2017		30	04	2018
Set out on pages	5 to 10						(remember to include the page numbers of additional sheets)
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) 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.						
Basis of independent examiner's statement	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.						
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> <p>1. which gives me reasonable cause to believe that in any material respect the requirements:</p> <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> <p>2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</p>						
Signed:					Date:	5-11-18	
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**

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