



Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	May	2022	To	30	April	2023

Office of the Scottish Charity Regulator

Reference and administration details

Charity name	Dava Way Association
Other names charity is known by	DWA
Registered charity number	SC030496
Charity's principal address	Forres Town Hall High Street Forres Postcode IV36 1PB

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

				Member of person
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			
9	Tim Heaps		From 9 Aug 22	

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)

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 Nature Scot (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.

APPENDIX 1

Achievements and performance

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

The DWA have continued to develop the Dava Way Upgrade Project Plan to document our long-term vision of future upgrades and improvements to the Dava Way, with individual project priorities.

The DWA were successful in obtaining restricted grants from the following organisations achieving the outcomes as detailed;

- Places Called Home grant to undertake initial design works to provide a Disability Discrimination Act compliant ramp at the Dallas Dhu historic distillery, and subsequently progress to a planning application. The design element was completed by Pell Frischmann and the DWA is exploring options to obtain grant funding to either deliver this option or failing that, other localised improvements.
- Money For Moray grant to pump prime other sources of funding for the Dallas Dhu ramp improvement or undertake localised improvements.
- The DWA have committed to resurrecting our biannual overnight Ghost Train Walk in June 23 to help raise funds for the association.

Achievements of our work parties included;

- Path surface improvement in Peathillock and Huntleys Cave and refurbishment of steps at Mannachie and Sanquhar Mains
- Drainage maintenance in cuttings at Heatherbells, Cairn Eney(N), Auchearn, Bantrach and to culvert south of Dava.
- General vegetation work at several locations along the Dava Way
- Relocate Lynmore counter to Dunphail Bypass
- Install deck panels at Altyre Burn bridge

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. Any significant future plans or projects will only be undertaken as and when reserves allow. The DWA have more reserves at our disposal than in previous years. The 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 30th April 2023 the charity held £12675 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

Nil

Donated facilities and services (if any)

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

APPENDIX 1


Other optional information

- Within the Summary of the Main Activities, volunteers spent 918 hours on work parties to maintain and improve the Dava Way. Other efforts by individuals/organisations, not recorded by the DWA, to undertake litter picking and keep vegetation growth in check are also recognised and appreciated by the Trustees.
- Within the Donated Facilities and Services, Dava Way trustees spent XXX hours on general administration duties to successfully run the DWA
- An annual maintenance plan for the trees within the Tree Preservation Order north of Dallas Dhu was prepared and approved by Moray Council

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	14 November 2023	

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	2022		30	04	2023

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	2,806				2,806	8,904
Legacies					-	
Grants		4,000			4,000	7,000
Receipts from fundraising activities	5,610				5,610	
Gross trading receipts	223				223	829
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	8,640	4,000	-	-	12,640	16,733
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	8,640	4,000	-	-	12,640	16,733
A3 Payments						
Expenses for fundraising activities	623				623	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	4,119	4,164			8,283	7,179
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	360				360	
Preparation of annual accounts					-	
Legal costs					-	
AMM Costs	73				73	
					-	
A3 Sub total	5,175	4,164	-	-	9,339	7,179
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	585
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	585
Total payments	5,175	4,164	-	-	9,339	7,764
Net receipts / (payments)	3,465	(164)	-	-	3,301	8,969
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	3,465	(164)	-	-	3,301	8,969

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	12,675	5,000			17,675	8,706
	Surplus / (deficit) shown on receipts and payments account	3,465	(164)			3,301	8,969
						-	
						-	
	Cash and bank balances at end of year	16,140	4,836	-	-	20,976	17,675
	(Agree balances with receipts and payments account(s))						

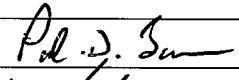

B2 Investments	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
		Total	-	-

B3 Other assets	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
	Fixed Assets			4,504	5,630
	Badge Stock			-	56
	Companion Guide Stock			-	134
		Total	-	4,504	5,820

B4 Liabilities	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
	Accounts		200	200
	Insurance		367	367
		Total	567	567

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

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

Signature	Print Name	Date of approval
	PAUL D SALLON	15/11/22
	NEIL SINCEN	15/11/23

Section C Notes to the Accounts

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

General Fund for Charitable Activities
 Places called Home Grant for design of DDA Compliant ramp at Dallas Dhu
 Money for Moray Grant for Dallas Dhu ramp

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

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)

C4b Trustee expenses - details

	Number of trustees	£
Mileage and Expenses	2	426

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
Trustee	Website Hosting Fee	150	

C6 Other information

One Trustee provides website hosting services in line with their normal business

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 (General)	2,806				2,806	2,969
Donation (A.Thin/SR Folio)					-	5,000
Donation (B.Cawley Legacy)					-	500
Gift Aid					-	435
Total	2,806	-	-	-	2,806	8,904

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Places called Home			-	5,000
Groundworks/Tesco			-	1,000
Groundworks/Bells			-	1,000
Money for Moray		4,000	4,000	
Total	-	4,000	4,000	7,000

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 Expenses	426				426	217
Insurance	367				367	367
Sundries	451				451	45
General Project Work	2,591				2,591	2,012
Donation Reimbursement (GTW cancellations)					-	660
Groundworks/Tesco Grant					-	1,040
Groundworks/Bells Grant					-	1,800
Places called Home		4,164			4,164	
Charges	20				20	
Website	264				264	1,038
Total	4,119	4,164	-	-	8,283	7,179

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below General Fund	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	2,806				2,806	8,404
Legacies					-	500
Grants					-	
Receipts from fundraising activities	5,610				5,610	
Gross trading receipts	223				223	829
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	8,640	-	-	-	8,640	9,733
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	8,640	-	-	-	8,640	9,733
Payments						
Expenses for fundraising activities	623				623	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	4,119				4,119	4,339
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	360				360	
Preparation of annual accounts					-	
Legal costs					-	
AMM Costs	73				73	
Sub total	5,175	-	-	-	5,175	4,339
Payments relating to asset and investment movements						
Purchases of fixed assets					-	585
Purchase of investments					-	
Sub total	-	-	-	-	-	585
Total payments	5,175	-	-	-	5,175	4,924
Net receipts / (payments)	3,465	-	-	-	3,465	4,809
Transfers to / (from) funds					-	(840)
Surplus / (deficit) for year	3,465	-	-	-	3,465	3,969

Nature and purpose of funds

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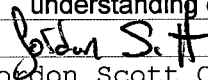
Additional analysis (3)

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
	Places called Home	Money for Moray				
Receipts						
Donations					-	
Legacies					-	
Grants		4,000			4,000	7,000
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	-	4,000	-	-	4,000	7,000
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts		4,000	-	-	4,000	7,000
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	4,164				4,164	2,840
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	4,164	-	-	-	4,164	2,840
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	4,164	-	-	-	4,164	2,840
Net receipts / (payments)	(4,164)	4,000	-	-	(164)	4,160
Transfers to / (from) funds						
					-	840
Surplus / (deficit) for year	(4,164)	4,000	-	-	(164)	5,000

Nature and purpose of funds

Places called Home Grant for design of DDA compliant ramp at Dallas Dhu, part carried forward to 23/24
 Money for Moray Grant for Dallas Dhu ramp fully carried forward to 23/24

		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				Period end date			
	Day	Month	Year	to	Day	Month	Year	
	01	05	2022		30	04	2023	
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 (as amended). 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 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.</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 <p>have not been met, or</p> 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: 16-11-2023			
Name:	Gordon Scott CA							
Relevant professional qualification(s) or body (if any):	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

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.