



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
From	Period start date			To	Period end date		
	Day	Month	Year		Day	Month	Year
	01	May	2023		30	April	2024

**Reference and administration details**

Charity name  
 Other names charity is known by  
 Registered charity number  
 Charity's principal address

Dava Way Association
DWA
SC030496
Forres Town Hall
High Street
Forres
Postcode IV36 1PB

**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 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			
9	Tim Heaps			

**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)

Name	Dates acted if not for whole year

## APPENDIX 1

### Structure, governance and management

<b>Type of governing document</b>	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.
<b>Trustee recruitment and appointment</b>	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

<b>Charitable purposes</b>	<p>The purposes of the DWA are:</p> <ol style="list-style-type: none"><li>1 to provide outdoor recreation facilities and activities for the local community and visitors by<ol style="list-style-type: none"><li>1.1 establishing a recognised walking and cycling route between Forres and Grantown on Spey, to be known as the Dava Way</li><li>1.2 promoting those sections of the Dava Way suitable for equestrians or accessible by mobility scooter</li><li>1.3 organising and supporting public events using the Dava Way for recreational or sporting activities</li></ol></li><li>2 to advance citizenship and community development by<ol style="list-style-type: none"><li>2.1 working with landowners, land occupiers and volunteers from the local community to maintain and improve the route and the environment alongside</li><li>2.2 promoting the use of the Dava Way as a strategic route for active travel</li></ol></li><li>3 to advance heritage and education by<ol style="list-style-type: none"><li>3.1 restoring and preserving Highland Railway buildings and artefacts along the route</li><li>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.</li></ol></li></ol>
<b>Summary of the main activities in relation to these purposes</b>	<ul style="list-style-type: none"><li>• Regular major monthly work parties, supplemented by further intervening ad hoc volunteer work.</li><li>• Provision and maintenance of interpretation boards at frequent intervals along the route.</li><li>• Organisation and support of walking events along the route.</li><li>• Contact with other Scottish path groups through nomination by Nature Scot (Scottish Natural Heritage) as one of Scotland's Great Trails.</li><li>• 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.</li></ul>

**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 having previously obtained restricted grants from both Places called Home and Money for Moray in previous financial years, have struggled to obtain additional sources of funding this financial year to allow a fully Disability Discrimination Act compliant ramp to be delivered at Dallas Dhu. Therefore, in discussion with local disabled rambler representatives, trustees during this financial year have decided to focus instead on localised ramp improvements at Dallas Dhu, which still requires full planning approval to be delivered. In the interim some minor works to clear site have progressed.

The DWA in June 23 resurrected our biannual overnight Ghost Train Walk to help raise funds for the association, including additional donations, when purchasing tickets online and sponsorship. These funds were subsequently used to employ an external contractor to undertake much needed drainage works in the Peathillock cutting.

Achievements of our work parties included.

- New ditching and drainage outfall plus path surface improvement in Fox Hill cutting
- Drainage maintenance and path surface improvements at Heatherbells, Woodside, Squirrelneuk, Bantrach and Cairn Eney(N)
- General vegetation work and fallen tree removal at several locations
- Site clearance for improved ramp at Dallas Dhu

**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 trustees intend, when possible to use any additional funds either to support collaborative opportunities with other grant funding bodies, 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 2024 the charity held £8205 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 859 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 661 hours on general administration duties to successfully run the DWA

### 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	12 November 2024	

## 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	2023		30	04	2024

## 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	2,333				2,333	2,806
Legacies					-	
Grants					-	4,000
Receipts from fundraising activities	3,204				3,204	5,610
Gross trading receipts					-	224
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
<b>A1 Sub total</b>	<b>5,537</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,537</b>	<b>12,640</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets	100				100	
Proceeds from sale of investments					-	
<b>A2 Sub total</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100</b>	<b>-</b>
<b>Total receipts</b>	<b>5,637</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,637</b>	<b>12,640</b>
<b>A3 Payments</b>						
Expenses for fundraising activities	3,763				3,763	623
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	9,600	569			10,169	8,283
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	150				150	360
Preparation of annual accounts					-	
Legal costs					-	
AMM Costs	60				60	73
					-	
<b>A3 Sub total</b>	<b>13,573</b>	<b>569</b>	<b>-</b>	<b>-</b>	<b>14,142</b>	<b>9,339</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>13,573</b>	<b>569</b>	<b>-</b>	<b>-</b>	<b>14,142</b>	<b>9,339</b>
<b>Net receipts / (payments)</b>	<b>(7,936)</b>	<b>(569)</b>	<b>-</b>	<b>-</b>	<b>(8,505)</b>	<b>3,301</b>
<b>A5 Transfers to / (from) funds</b>						
					-	
<b>Surplus / (deficit) for year</b>	<b>(7,936)</b>	<b>(569)</b>	<b>-</b>	<b>-</b>	<b>(8,505)</b>	<b>3,301</b>

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 £
<b>B1 Cash funds</b>	Cash and bank balances at start of year	16,140	4,836			20,976	17,675
	Surplus / (deficit) shown on receipts and payments account	(7,936)	(569)			(8,505)	3,301
						-	
						-	
	<b>Cash and bank balances at end of year</b>	<b>8,204</b>	<b>4,267</b>	<b>-</b>	<b>-</b>	<b>12,471</b>	<b>20,976</b>

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

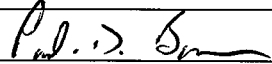
Categories	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
<b>B2 Investments</b>				
	<b>Total</b>		-	-

Categories	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
<b>B3 Other assets</b>	Fixed Assets			3,603	4,504
		<b>Total</b>		-	3,603

Categories	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
<b>B4 Liabilities</b>	Accounts			200
	Insurance			250
	<b>Total</b>		-	450

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

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

Signature	Print Name	Date of approval
	Paul Barron	15/11/2024

**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 and preparatory work at Dallas Dhu ramp  
 Money for Moray Grant for construction of Dallas Dhu ramp

**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>
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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	£
Mileage and Expenses	1	582

**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 in line with their normal business  
 Fundraising event is showing a loss because some receipts were included in previous years accounts  
 Deficit for year has mainly arisen due to major drainage work undertaking utilising funds previously raised  
 The charity has built up reserves specifically for such purposes

**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	1,542				1,542	2,806
Donations via Stripe	430				430	
Gift Aid	361				361	
					-	
<b>Total</b>	<b>2,333</b>	-	-	-	<b>2,333</b>	<b>2,806</b>

**2 Grants**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Money for Moray			-	4,000
			-	
			-	
			-	
<b>Total</b>	-	-	-	<b>4,000</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 £
Trustees Mileage and Expenses	582				582	426
Insurance	227				227	367
Sundries	394				394	451
General Project Work	8,230				8,230	2,591
Places called Home		569			569	4,164
Charges	17				17	20
Website	150				150	264
					-	
					-	
					-	
<b>Total</b>	<b>9,600</b>	<b>569</b>	-	-	<b>10,169</b>	<b>8,283</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	2,333				2,333	2,806
Legacies					-	
Grants					-	
Receipts from fundraising activities	3,204				3,204	5,610
Gross trading receipts					-	224
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
<b>Sub total</b>	<b>5,537</b>	-	-	-	<b>5,537</b>	<b>8,640</b>
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets	100				100	
Proceeds from sale of investments					-	
<b>Sub total</b>	<b>100</b>	-	-	-	<b>100</b>	-
<b>Total receipts</b>	<b>5,637</b>	-	-	-	<b>5,637</b>	<b>8,640</b>
<b>Payments</b>						
Expenses for fundraising activities	3,763				3,763	623
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	9,600				9,600	4,119
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	150				150	360
Preparation of annual accounts					-	
Legal costs					-	
AMM Costs	60				60	73
<b>Sub total</b>	<b>13,573</b>	-	-	-	<b>13,573</b>	<b>5,175</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total payments</b>	<b>13,573</b>	-	-	-	<b>13,573</b>	<b>5,175</b>
<b>Net receipts / (payments)</b>	<b>(7,936)</b>	-	-	-	<b>(7,936)</b>	<b>3,465</b>
<b>Transfers to / (from) funds</b>						
<b>Surplus / (deficit) for year</b>	<b>(7,936)</b>	-	-	-	<b>(7,936)</b>	<b>3,465</b>

## Nature and purpose of funds

Fundraising event is showing a loss because some receipts were included in previous years accounts  
Deficit for year has mainly arisen due to major drainage work undertaking utilising funds previously raised  
The charity has built up reserves specifically for such purposes

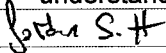
**Additional analysis (3)**

**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				
<b>Receipts</b>						
Donations					-	
Legacies					-	
Grants					-	4,000
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					-	
<b>Sub total</b>	-	-	-	-	-	4,000
<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>	-	-	-	-	-	4,000
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	569				569	4,164
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
<b>Sub total</b>	569	-	-	-	569	4,164
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total payments</b>	569	-	-	-	569	4,164
<b>Net receipts / (payments)</b>	(569)	-	-	-	(569)	(164)
<b>Transfers to / (from) funds</b>						
<b>Surplus / (deficit) for year</b>	(569)	-	-	-	(569)	(164)

**Nature and purpose of funds**

Places called Home Grant for design and preparatory work for a ramp at Dallas Dhu, part carried forward into 24/25  
 Money for Moray Grant for Dallas Dhu ramp construction entirely carried forward into 24/25

<b>Independent examiner's report on the accounts</b>							v2
<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				Period end date		
	Day	Month	Year		Day	Month	Year
	01	05	2023	<b>to</b>	30	04	2024
<b>Set out on pages</b>	5 to 10					(remember to include the page numbers of additional sheets)	
<b>Respective responsibilities of trustees and examiner</b>	<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>						
<b>Basis of independent examiner's statement</b>	<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>						
<b>Independent examiner's statement</b>	<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"> <li>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> </li> </ol> <p>have not been met, or</p> <ol style="list-style-type: none"> <li>2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</li> </ol>						
<b>Signed:</b>					<b>Date:</b>	15/11/2024	
<b>Name:</b>	Gordon Scott CA						
<b>Relevant professional qualification(s) or body (if any):</b>	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**