

APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
	Period start date				Period end date		
From	Day	Month	Year	To	Day	Month	Year
	01	May	2024		30	April	2025

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

	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	Trevor Thornley			
5	Malcolm Campbell	Secretary		
6	Clive Roberts	Vice Chair		
7	Michael Sutherland			
8	Tim Heaps			
9				

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
Norman Thomson	1 May 2024 to 28 Nov 2024

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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	<p>The purposes of the DWA are:</p> <p>1 to provide outdoor recreation facilities and activities for the local community and visitors by</p> <p>1.1 establishing a recognised walking and cycling route between Forres and Grantown on Spey, to be known as the Dava Way</p> <p>1.2 promoting those sections of the Dava Way suitable for equestrians or accessible by mobility scooter</p> <p>1.3 organising and supporting public events using the Dava Way for recreational or sporting activities</p> <p>2 to advance citizenship and community development by</p> <p>2.1 working with landowners, land occupiers and volunteers from the local community to maintain and improve the route and the environment alongside</p> <p>2.2 promoting the use of the Dava Way as a strategic route for active travel</p> <p>3 to advance heritage and education by</p> <p>3.1 restoring and preserving Highland Railway buildings and artefacts along the route</p> <p>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.</p>
Summary of the main activities in relation to these purposes	<ul style="list-style-type: none">• 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 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.

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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 during this financial year have used the restricted grants from both Places called Home and Money for Moray to complete a ramp improvement for better disabled access from the Dallas Dhu car park up to the Dava Way. These works included removing all steps, extending and widening the ramp and upgraded handrail provision.

The DWA with a restricted grant from Finderne Development Trust and our own finances purchased two number ISO containers to store tools and equipment, at a location within Altyre Estate, as agreed with the landowner.

Achievements of our work parties include,

- Drainage maintenance and path surface improvements at Longley, Cowgreens, Huntly's Cave, Auchearn, Bantrach, Auchenlochan, Belnain, Woodside and Cairn Eney(N)
- General vegetation work and fallen tree removal at several locations.
- Replaced Signs/Info boards at Huntly's Cave, Dunphail and Dallas Dhu
- Gate post replacement at Muir of Logie and Cowgreens. • Installed solar powered lighting and electricity supply to ISO container.

Scottish Gas Networks donated labour and materials to dig a new ditch and improve the track surface at Squirrelneuk.

39 Regiment donated labour and equipment to improve drainage at Peathillock.

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 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; or to deliver 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. At the AMM held on 28/11/24, the charity trustees and members adopted a figure of £3500 as the minimum level of reserves to be held by the charity, below which all work activities incurring expenditure would be suspended. However, of this amount, £2000 can be used exceptionally to replace tools or equipment lost to theft.

Unrestricted funds represent income earned but not yet utilised in supporting the activities of the charity. On 30th April 2025 the charity held £10875 at the bank as unrestricted funds. The trustees consider that this amount is appropriate to allow them to continue to support the charitable purposes and activities of the DWA.

Details of any deficit

Nil

Donated facilities and services (if any)

Storage, maintenance and servicing of the Dava Way Association tipping trailer, motorised equipment 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.

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Other optional information

- Within the Summary of the Main Activities, volunteers spent 1191 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 682 hours on general administration duties to successfully run the DWA.
- The DWA recognise that Altyre Estate have donated a location for the storage of two number ISO containers and surrounding land, for the storage of DWA equipment, tools and materials.
- QR codes have been provided at several locations along the Dava Way, which will link path users to the donations page of our website to hopefully increase ad-hoc donations.
- Pupils from Grantown Grammar School as part of the Cairngorm National Park “Junior Environmental Ranger Scheme” assisted on the Dava Way by improving the path surface on the Dava bypass and planted native trees alongside the Dava Way north of Huntly’s Cave.
- The Dava Way H&S Policy is reviewed annually and after any near miss or injury accident. Whilst generally no injuries or near misses are reported following work parties, there was an exception this year. During wintry conditions a vehicle towing a trailer skidded on ice and left the track causing minor cuts and bruises to occupants of the vehicle and very slight damage to the vehicle. As a result of this incident and following review, all occupants in vehicles driving off road on the Dava Way are reminded to always wear seat belts and a 20mph speed limit for off road driving introduced.

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 September 2025

Receipts and payments accounts											
For the period from	Period start date			Period end date			to				
	Day	Month	Year	Day	Month						
	01	05	2024	30	04	2025					

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	3,195				3,195	2,333
Legacies					-	
Grants		3,000			3,000	
Receipts from fundraising activities	6,514				6,514	3,204
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
A1 Sub total	9,709	3,000	-	-	12,709	5,537
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	100
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	100
Total receipts	9,709	3,000	-	-	12,709	5,637
A3 Payments						
Expenses for fundraising activities	935				935	3,763
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	3,944		4,270		8,214	10,169
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
AMM Costs	76				76	60
					-	
A3 Sub total	4,955	4,270	-	-	9,225	14,142
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	2,000	3,000			5,000	
Purchase of investments					-	
A4 Sub total	2,000	3,000	-	-	5,000	-
Total payments	6,955	7,270	-	-	14,225	14,142
Net receipts / (payments)	2,754	(4,270)	-	-	(1,516)	(8,505)
A5 Transfers to / (from) funds	(3)	3			-	
Surplus / (deficit) for year	2,751	(4,267)	-	-	(1,516)	(8,505)

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 £	
B1 Cash funds	Cash and bank balances at start of year	8,204	4,267			12,471	20,976	
	Surplus / (deficit) shown on receipts and payments account	2,751	(4,267)			(1,516)	(8,505)	
						-		
						-		
	Cash and bank balances at end of year	10,955	-	-	-	10,955	12,471	
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	-	
B2 Investments	Details	Fund to which asset belongs			Market valuation to nearest £		Last year to nearest £	
B3 Other assets	Details	Fund to which asset belongs			Cost (if available) to nearest £		Current value (if available) to nearest £	
		General Fund						
B4 Liabilities	Details	Fund to which liability relates			Amount due to nearest £		Last year to nearest £	
B5 Contingent liabilities	Details	Fund to which liability relates			Amount due (estimate) to nearest £		Last year to nearest £	

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

Signature

Print Name

Date of
approval

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
Finderne Development Trust Grant to purchase an ISO Container

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)

C3b Trustee remuneration - details

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	1	565

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	amount (£)	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 to be held in June 25 showing profit, however most expense will be oncurred in 25/26

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	2,113				2,113	1,542
Donations via Stripe	550				550	430
Gift Aid	532				532	361
Total	3,195	-	-	-	3,195	2,333

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £		Total current period to nearest £	Total last period to nearest £
Finderne Development Trust		3,000		3,000	
				-	
Total	-	3,000		3,000	-

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	565				565	582
Insurance	230				230	227
Sundries	171				171	394
General Project Work	2,803				2,803	8,230
Places called Home		267			267	569
Charges	25				25	17
Website	150				150	150
Money for Moray		4,003			4,003	
Finderne Development Trust					-	
					-	
Total	3,944	4,270	-	-	8,214	10,169

Additional analysis (2)

5 Breakdown of unrestricted funds

Unrestricted fund 1 - enter name of fund below

Unrestricted fund 2 - enter name of fund below

Unrestricted fund 3 - enter name of fund below

Unrestricted fund 4 - enter name of fund below

General Fund

Total unrestricted funds

Total unrestricted funds last period

Receipts

Donations	3,195				3,195	2,333
Legacies					-	
Grants					-	
Receipts from fundraising activities	6,514				6,514	3,204
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	9,709	-	-	-	9,709	5,537

Receipts from asset & investment sales

Proceeds from sale of fixed assets					-	100
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	100
Total receipts	9,709	-	-	-	-	5,637

Payments

Expenses for fundraising activities	935				935	3,763
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	3,944				3,944	9,600
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
AMM Costs	76				76	60
Sub total	4,955	-	-	-	4,955	13,573

Payments relating to asset and investment movements

Purchases of fixed assets	2,000				2,000	
Purchase of investments					-	
Sub total	2,000	-	-	-	2,000	-
Total payments	6,955	-	-	-	6,955	13,573
Net receipts / (payments)	2,754	-	-	-	2,754	(7,936)
Transfers to / (from) funds	(3)				(3)	
Surplus / (deficit) for year	2,751	-	-	-	2,751	(7,936)

Nature and purpose of funds

Fundraising Event is showing a profit but main expenses for holding this fundraising event will be incurred in the 25/26 financial year

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	Finderne Development Trust			
Receipts						
Donations						
Legacies					-	
Grants			3,000		3,000	
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	-	-	3,000	-	3,000	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	3,000	-	3,000	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	267	4,003			4,270	569
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	267	4,003	-	-	4,270	569
Payments relating to asset and investment movements						
Purchases of fixed assets			3,000		3,000	
Purchase of investments					-	
Sub total	-	-	3,000	-	3,000	-
Total payments	267	4,003	3,000	-	7,270	569
Net receipts / (payments)	(267)	(4,003)	3,000	-	(4,270)	(569)
Transfers to / (from) funds		3			3	
Surplus / (deficit) for year	(267)	(4,000)	-	-	(4,267)	(569)

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 Finderne Development Trust Grant for the purchase of an ISO Container

Report to the trustees/members of

Registered charity number

On the accounts of the charity for the period

Set out on pages

Independent examiner's report on the accounts

v2

Charity name

DAVA WAY ASSOCIATION

SC030496

Period start date

Day

Month

Year

Period end date

Day

Month

Year

01

05

2024

to

30

04

2025

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 (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.

Basis of independent examiner's statement

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.

Independent examiner's statement

In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]

- which gives me reasonable cause to believe that in any material respect the requirements:
 - 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

have not been met, or

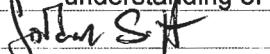
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Name:

Relevant professional qualification(s) or body (if any):

Address:


Gordon Scott CA

Date:

01/10/2025

ICAS

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