

REGISTERED COMPANY NUMBER: SC461601 (Scotland)
REGISTERED CHARITY NUMBER: SC46307

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 October 2021
for
Caithness Broch Project

Mackay & Co
Chartered Accountants
Unit 8
Golspie Business Park
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Sutherland
KW10 6UB

Caithness Broch Project

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Caithness Broch Project

Report of the Trustees for the Year Ended 31 October 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 October 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To benefit the Caithness public by advancing education, community development, heritage, and culture, and the relief of poverty, and by encouraging people to learn about, record, and become involved in the heritage of Caithness through:

- (a) providing opportunities for all ages and abilities to learn about the rich archaeological heritage of their communities;
- (b) developing an understanding of the archaeological heritage through recreating a broch(s) or other structures;
- (c) creating archaeological records from the company's activities (e.g. recording, surveying, excavation), for public access now and in the future (e.g. website, public archives);
- (d) offering a range of activities to suit all interests and to allow progression including courses, above ground surveys, excavation, post-excavation activities and archival research;
- (e) providing tools and knowledge to enable people to make contributions to, and manage their local heritage;
- (f) working with other individuals, organisations, government bodies, quasiautonomous organisations, museums, schools and projects to further the above aims of the Caithness Broch Project;

ACHIEVEMENT AND PERFORMANCE

Charitable activities

We did not hold an AGM in this period - we had pulled the AGM forward to September in 2020 but moved it again to December in 2021. Despite the greater disconnect between the period under review and the AGM date, it was considered that people had greater availability in the evenings during the winter months.

The period has been dominated by 3 themes: website development, the promotional video, and replica broch build site selection.

The website requirements were broadly to create a website that would reflect the ambitions of the project in terms of the scale of content and design aesthetic. We also had challenging technical integration requirements: a looping video, a shop mainly fulfilled by an external supplier (primarily using direct to product printing and drop-shipping) but with some products fulfilled by ourselves, and a map which combined the power of Google maps with our fantasy-style map and pop-up information on attractions throughout Caithness. All of this to be rendered on the myriad of devices that people use these days. Our financial requirement was that the solution should have low ongoing costs. The whole website was designed with an almost unified content management system, with the addition of the web shop which is visually integrated with the rest of the site but is actually delivered independently.

The website is a showcase for the project work the team has done, the broch design work of Bob Marshall, historical reconstruction artist & 3D modelmaker, the fantasy map, and content created by the team - the broch technical description, blog posts, and map content.

The website design contract was funded by a donation by Justin Stottlemyer.

The promotional video preparation involved the usual tussles that come from a team creative work, but ultimately picking the right filmmaker and letting him take creative control was the key to success. The first edit was very exciting but needed some input from the team to refine the vision. The second edit was perfect. This was edited down further in-house to form a looping video for the home page of the website, with a link to the full video including audio. We reached out to our network to get captions in 14 languages.

The replica broch site selection has progressed with some new sites coming into the mix and existing shortlisted sites falling by the wayside. Coming out of this period we had a draft memorandum of understanding for the purchase of one of the sites. This is not a legally binding document but is a statement of intent on behalf of us as purchasers and of the seller, and allows us to get the scope and other conditions down on paper.

CBP reserves are sufficient to cover the current project work, but will need to build up over future years in the expectation of managing larger value projects.

Caithness Broch Project

Report of the Trustees for the Year Ended 31 October 2021

ACHIEVEMENT AND PERFORMANCE

The Year In Brief

Month	Activity
October	Website meetings
November	Talk in Preston Ayrshire Archaeological & Natural History Society
December	Meet MP and MSP at Ousdale Broch Meeting with Hoskins Architects Website design contract kick-off meeting
January	Zoom quiz Orkney talk
February	Landowner meeting Zoom quiz Meeting with filmmaker
March	Dig Ventures talk Caithness Science Festival quiz
May	Filming with Scene-It Media Kilwinning Heritage talk Ousdale site meeting with engineer and Historic Environment Scotland
September	Meet Prehistory Guys
October	Coastal Cannibals talk Edinburgh talk

FINANCIAL REVIEW

Financial position

Total income during the year was £33,550 (2020 - £162,317), expenditure was £22,008 (2020 - £171,869) leaving a surplus of £11,542 (2020 deficit - £9,552) for the year. We carried forward reserves of £45,505 (2020 - £34,763) for the continuation of our projects and events and sustainability of the charity.

Reserves policy

The Directors have reviewed the reserves at the year end and of the opinion that they are sufficient to cover the current project work, but will need to build up over future years in the expectation of managing larger value projects.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Charity constitution

The charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association.

Recruitment and appointment of new trustees

The methods used to recruit and appoint new charity trustees are identified in the Memorandum and Articles of Association. The committee is healthy with a total number of committee members of 16 of which 7 are Trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC461601 (Scotland)

Caithness Broch Project

Report of the Trustees
for the Year Ended 31 October 2021

Registered Charity number
SC46307

Registered office
50 Springpark Terrace
Thurso
Caithness
KW14 8NN

Trustees
R Herrick Chairman
J L Howdle-Orange (resigned 10.4.22)
I K Maclean
K G McElroy
C Aitken
D C Mackay
P Macrae

Independent Examiner
Marcus D. MacIver
CA (ICAS)
Mackay & Co
Chartered Accountants
Unit 8
Golspie Business Park
Golspie
Sutherland
KW10 6UB

Approved by order of the board of trustees on 18 July 2022 and signed on its behalf by:

R Herrick - Trustee

Independent examiner's report to the trustees of Caithness Broch Project ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 October 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Marcus D. Maclver
CA (ICAS)
Mackay & Co
Chartered Accountants
Unit 8
Golspie Business Park
Golspie
Sutherland
KW10 6UB

18 July 2022

Caithness Broch Project

Statement of Financial Activities
for the Year Ended 31 October 2021

	Notes	Unrestricted fund £	Restricted funds £	31.10.21 Total funds £	31.10.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	17,693	1,562	19,255	6,136
Charitable activities					
Ousdale	4	-	6,225	6,225	123,846
Other charitable activities		-	-	-	961
Project Development Brief		-	-	-	11,228
Colouring Book		-	692	692	-
Other trading activities	3	7,378	-	7,378	20,146
Total		25,071	8,479	33,550	162,317
EXPENDITURE ON					
Raising funds		557	-	557	5,257
Charitable activities					
Ousdale		-	4,782	4,782	133,308
Other charitable activities		12,696	-	12,696	4,654
Project Development Brief		-	3,900	3,900	28,650
Colouring Book		-	73	73	-
Total		13,253	8,755	22,008	171,869
NET INCOME/(EXPENDITURE)		11,818	(276)	11,542	(9,552)
Transfers between funds	12	(614)	614	-	-
Net movement in funds		11,204	338	11,542	(9,552)
RECONCILIATION OF FUNDS					
Total funds brought forward		18,527	16,236	34,763	44,315
TOTAL FUNDS CARRIED FORWARD		29,731	16,574	46,305	34,763

The notes form part of these financial statements

Caithness Broch Project

Balance Sheet
31 October 2021

	Notes	Unrestricted fund £	Restricted funds £	31.10.21 Total funds £	31.10.20 Total funds £
FIXED ASSETS					
Tangible assets	8	78	6,739	6,817	6,544
CURRENT ASSETS					
Stocks	9	1,000	-	1,000	200
Cash at bank and in hand		30,187	9,835	40,022	68,907
		<u>31,187</u>	<u>9,835</u>	<u>41,022</u>	<u>69,107</u>
CREDITORS					
Amounts falling due within one year	10	(1,534)	-	(1,534)	(40,888)
		<u>29,653</u>	<u>9,835</u>	<u>39,488</u>	<u>28,219</u>
NET CURRENT ASSETS					
		<u>29,731</u>	<u>16,574</u>	<u>46,305</u>	<u>34,763</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>29,731</u>	<u>16,574</u>	<u>46,305</u>	<u>34,763</u>
NET ASSETS					
		<u>29,731</u>	<u>16,574</u>	<u>46,305</u>	<u>34,763</u>
FUNDS					
	12			29,731	18,527
Unrestricted funds				16,574	16,236
Restricted funds				<u>46,305</u>	<u>34,763</u>
TOTAL FUNDS					
				<u>46,305</u>	<u>34,763</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Caithness Broch Project

Balance Sheet - continued
31 October 2021

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 18 July 2022 and were signed on its behalf by:

R Herrick - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

General Equipment - 25% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Caithness Broch Project

Notes to the Financial Statements - continued
for the Year Ended 31 October 2021

2. DONATIONS AND LEGACIES

	31.10.21	31.10.20
	£	£
Donations	16,865	3,626
Subscriptions	2,390	2,510
	<u>19,255</u>	<u>6,136</u>

3. OTHER TRADING ACTIVITIES

	31.10.21	31.10.20
	£	£
Shop income	<u>7,378</u>	<u>20,146</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.10.21	31.10.20
		£	£
Grants	Ousdale	6,225	123,846
Grants	Other charitable activities	-	961
Grants	Project Development Brief	-	11,228
Grants	Colouring Book	692	-
		<u>6,917</u>	<u>136,035</u>

Grants received, included in the above, are as follows:

	31.10.21	31.10.20
	£	£
Historical Environment Scotland	1,830	55,870
Caithness & North	-	11,228
Leader	4,395	67,976
Your Cash, Your Caithness	-	961
Co-op Grant	692	-
	<u>6,917</u>	<u>136,035</u>

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.10.21	31.10.20
	£	£
Depreciation - owned assets	<u>2,590</u>	<u>34</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 October 2021 nor for the year ended 31 October 2020.

Trustees' expenses

The following expenses were paid to Trustees as reimbursement for expenses incurred on behalf of Caithness Broch Project:

TRUSTEE	31.10.21	31.10.20
I K Maclean	0	176.40
D Mackay	156.60	171.00
C Aitken	0	0
R Herrick	1,386.03	1,305.69
K McElroy	118.45	454.13
	<u>1,661.08</u>	<u>1,568.83</u>

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	4,361	1,775	6,136
Charitable activities			
Ousdale	-	123,846	123,846
Other charitable activities	-	961	961
Project Development Brief	-	11,228	11,228
Other trading activities	20,146	-	20,146
Total	<u>24,507</u>	<u>137,810</u>	<u>162,317</u>
EXPENDITURE ON			
Raising funds	4,687	570	5,257
Charitable activities			
Ousdale	-	133,308	133,308
Other charitable activities	3,747	907	4,654
Project Development Brief	-	28,650	28,650
Total	<u>8,434</u>	<u>163,435</u>	<u>171,869</u>
NET INCOME/(EXPENDITURE)	<u>16,073</u>	<u>(25,625)</u>	<u>(9,552)</u>

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
Transfers between funds	(3,661)	3,661	-
Net movement in funds	12,412	(21,964)	(9,552)
RECONCILIATION OF FUNDS			
Total funds brought forward	6,115	38,200	44,315
TOTAL FUNDS CARRIED FORWARD	<u>18,527</u>	<u>16,236</u>	<u>34,763</u>

8. TANGIBLE FIXED ASSETS

	General Equipment £
COST	
At 1 November 2020	6,686
Additions	2,863
At 31 October 2021	<u>9,549</u>
DEPRECIATION	
At 1 November 2020	142
Charge for year	2,590
At 31 October 2021	<u>2,732</u>
NET BOOK VALUE	
At 31 October 2021	<u>6,817</u>
At 31 October 2020	<u>6,544</u>

Notes to the Financial Statements - continued
for the Year Ended 31 October 2021

9. STOCKS

	31.10.21	31.10.20
	£	£
Stocks	1,000	200
	<u>1,000</u>	<u>200</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.10.21	31.10.20
	£	£
Other loans (see note 11)	-	40,000
Accrued expenses	1,534	888
	<u>1,534</u>	<u>40,888</u>

11. LOANS

An analysis of the maturity of loans is given below:

	31.10.21	31.10.20
	£	£
Amounts falling due within one year on demand:		
Highland Council bridging loan	-	40,000
	<u>-</u>	<u>40,000</u>

12. MOVEMENT IN FUNDS

	At 1.11.20	Net movement in funds	Transfers between funds	At 31.10.21
	£	£	£	£
Unrestricted funds				
General fund	18,527	11,818	(614)	29,731
Restricted funds				
Lyth Art & Archaeology Events	331	-	-	331
Project Development	4,512	(3,900)	-	612
Achvarasdal	19	-	-	19
Maps and Leaflets	86	-	-	86
Ousdale Security Camera	1,743	(478)	644	1,909
Ousdale Broch	9,545	2,397	(30)	11,912
Colouring Book	-	1,705	-	1,705
	<u>16,236</u>	<u>(276)</u>	<u>614</u>	<u>16,574</u>
TOTAL FUNDS	<u>34,763</u>	<u>11,542</u>	<u>-</u>	<u>46,305</u>

12. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	25,071	(13,253)	11,818
Restricted funds			
Project Development	-	(3,900)	(3,900)
Ousdale Security Camera	476	(954)	(478)
Ousdale Broch	6,225	(3,828)	2,397
Colouring Book	1,778	(73)	1,705
	<u>8,479</u>	<u>(8,755)</u>	<u>(276)</u>
TOTAL FUNDS	<u><u>33,550</u></u>	<u><u>(22,008)</u></u>	<u><u>11,542</u></u>

Comparatives for movement in funds

	At 1.11.19 £	Net movement in funds £	Transfers between funds £	At 31.10.20 £
Unrestricted funds				
General fund	6,115	16,073	(3,661)	18,527
Restricted funds				
Lyth Art & Archaeology Events	-	(12)	343	331
Project Development	18,634	(17,422)	3,300	4,512
Achvarasdal	-	-	19	19
Maps and Leaflets	-	86	-	86
Ousdale Security Camera	-	1,743	-	1,743
Ousdale Broch	19,566	(10,020)	(1)	9,545
	<u>38,200</u>	<u>(25,625)</u>	<u>3,661</u>	<u>16,236</u>
TOTAL FUNDS	<u><u>44,315</u></u>	<u><u>(9,552)</u></u>	<u><u>-</u></u>	<u><u>34,763</u></u>

12. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	24,507	(8,434)	16,073
Restricted funds			
Lyth Art & Archaeology Events	-	(12)	(12)
Project Development	11,228	(28,650)	(17,422)
Maps and Leaflets	961	(875)	86
Ousdale Security Camera	1,775	(32)	1,743
Ousdale Broch	123,846	(133,866)	(10,020)
	<u>137,810</u>	<u>(163,435)</u>	<u>(25,625)</u>
TOTAL FUNDS	<u>162,317</u>	<u>(171,869)</u>	<u>(9,552)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.11.19 £	Net movement in funds £	Transfers between funds £	At 31.10.21 £
Unrestricted funds				
General fund	6,115	27,891	(4,275)	29,731
Restricted funds				
Lyth Art & Archaeology Events	-	(12)	343	331
Project Development	18,634	(21,322)	3,300	612
Achvarasdal	-	-	19	19
Maps and Leaflets	-	86	-	86
Ousdale Security Camera	-	1,265	644	1,909
Ousdale Broch	19,566	(7,623)	(31)	11,912
Colouring Book	-	1,705	-	1,705
	<u>38,200</u>	<u>(25,901)</u>	<u>4,275</u>	<u>16,574</u>
TOTAL FUNDS	<u>44,315</u>	<u>1,990</u>	<u>-</u>	<u>46,305</u>

Notes to the Financial Statements - continued
for the Year Ended 31 October 2021

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	49,578	(21,687)	27,891
Restricted funds			
Lyth Art & Archaeology Events	-	(12)	(12)
Project Development	11,228	(32,550)	(21,322)
Maps and Leaflets	961	(875)	86
Ousdale Security Camera	2,251	(986)	1,265
Ousdale Broch	130,071	(137,694)	(7,623)
Colouring Book	1,778	(73)	1,705
	<u>146,289</u>	<u>(172,190)</u>	<u>(25,901)</u>
TOTAL FUNDS	<u>195,867</u>	<u>(193,877)</u>	<u>1,990</u>

The restricted funds represent grants and donations towards the consolidation and conservation of the Ousdale Broch.

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 October 2021.

14. COMPANY LIMITED BY GUARANTEE

Caithness Broch Project is a company limited by guarantee and accordingly does not have a share capital. Every member of the company undertakes to contribute such an amount as may be required, not exceeding £1, to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Caithness Broch Project

Detailed Statement of Financial Activities
for the Year Ended 31 October 2021

	Unrestricted funds £	Restricted funds £	31.10.21 Total funds £	31.10.20 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	15,303	1,562	16,865	3,626
Subscriptions	2,390	-	2,390	2,510
	<u>17,693</u>	<u>1,562</u>	<u>19,255</u>	<u>6,136</u>
Other trading activities				
Shop income	7,378	-	7,378	20,146
Charitable activities				
Grants	-	6,917	6,917	136,035
	<u>-</u>	<u>6,917</u>	<u>6,917</u>	<u>136,035</u>
Total incoming resources	25,071	8,479	33,550	162,317
EXPENDITURE				
Other trading activities				
Purchases	557	-	557	5,257
Charitable activities				
Insurance	181	-	181	237
Archaeology and restoration	-	6,119	6,119	161,650
Broch & Map designs	5,528	-	5,528	875
Postage	358	-	358	796
Advertising	4,475	-	4,475	152
Sundries	285	72	357	653
Travel and hospitality	210	-	210	385
IT	-	-	-	146
Stationery & office costs	187	-	187	316
Depreciation of tangible fixed assets	26	2,564	2,590	34
	<u>11,250</u>	<u>8,755</u>	<u>20,005</u>	<u>165,244</u>
Support costs				
Governance costs				
Accountancy and legal fees	1,446	-	1,446	1,368
	<u>1,446</u>	<u>-</u>	<u>1,446</u>	<u>1,368</u>
Total resources expended	13,253	8,755	22,008	171,869
	<u>13,253</u>	<u>8,755</u>	<u>22,008</u>	<u>171,869</u>
Net (expenditure)/income	11,818	(276)	11,542	(9,552)
	<u><u>11,818</u></u>	<u><u>(276)</u></u>	<u><u>11,542</u></u>	<u><u>(9,552)</u></u>

This page does not form part of the statutory financial statements