

# CAITHNESS BROCH PROJECT

## TRUSTEES REPORT 2023

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 2023. 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).

## ORGANISATIONAL OVERVIEW

The Caithness Broch Project aims to enrich the Caithness community by promoting education, heritage, culture, and poverty relief. Its focus includes offering educational activities about archaeological heritage, reconstructing historical structures, creating accessible archaeological records, and providing diverse heritage-related activities. The project also equips individuals to contribute to local heritage management and collaborates with various entities to further these goals.

## STRUCTURE, GOVERNANCE, AND MANAGEMENT

The Project has a core management team of directors (also known as trustees) supported by a committee drawn largely from the membership. The full membership (composed of annually subscribed Members and life Members) forms the wider decision-making and responsible body. The Project is also supported by “Friends”, a class not requiring subscription or having any legal status.

The articles of association were changed at an Extraordinary General Meeting held in September 2023 to allow new members from outside the county of Caithness. This was a reversion to the original constitution, based on discussions held with major UK funding bodies.

Directors are appointed at general meetings. At the Annual General Meeting, all directors stand down and may stand for re-appointment.

The committee has meetings typically every two weeks. Given that all the committee members are volunteers and work on the Project in their own time and are not co-located, the everyday business of the Project is conducted typically on Slack, a digital communication platform designed primarily for workplace collaboration. It offers features such as direct messaging, group channels, file sharing, and integration with various third-party applications. Slack enables teams to organize conversations by topics or projects, facilitating efficient information sharing and teamwork. It is widely used in professional settings to streamline communication and workflow, but also offers a non-profit free service which we take advantage of. The Project is also supported by Google Workspace and Microsoft Office for non-profits.

Any spending done by the Project is either pre-approved from allocated funds to specific projects or is approved upon request by a number of directors, depending on the amount. This includes expenses incurred by committee members in the course of project activities.

The project maintains two bank accounts, both chosen for low fee structures and appropriate security. This arrangement will be kept under review as the project requirements and fees change over time.

# CAITHNESS BROCH PROJECT

## OBJECTIVES AND ACTIVITIES

The objectives of the charity have been consistent with previous years. In summary:

1. Preparations for the construction of a replica broch
2. Local community outreach
3. Engagement with heritage and tourism

Specific activities are listed in the table below. Note the ramp up in activities related to our primary site for constructing the replica broch, Flygla, north of Latheron village.

## ACHIEVEMENTS AND PERFORMANCE

The Project has made significant progress this year towards establishing a site for the construction of the replica broch.

1. Traffic assessment and junction design – this was a significant risk as we have looked at several sites that were discounted due to problems with road access.
2. Feedback from council archaeologist.
3. Feedback from Nature Scot and first stage protected species survey.
4. Discussion with SSE regarding working under their power line infrastructure.
5. Obtained map from Scottish Water which shows no water main or drainage on or near the site.
6. Initial discussions with drainage designer on drainage layout.
7. Preparation of site sections to demonstrate that the broch will not be overly prominent on the site (as per Planning pre-application feedback).
8. Draft site plan prepared showing an indicative site layout with paths and roads with gradients.
9. Peat survey completed over areas of most interest.
10. Community consultation with online survey and in-person events in Latheron.
11. Agreement with the landowner of a purchase price.

## FINANCIAL REVIEW

For the year ending October 2022 (last reviewed accounting period):

Total income during the year was £20,918 (2021 - £33,550), expenditure was £19,742 (2021 - £22,008) leaving a surplus of £1,176 (2021 surplus - £11,542) for the year. We carried forward reserves of £47,481 (2021 - £46,305) for the continuation of our projects and events and sustainability of the charity.

## COMPLIANCE AND PUBLIC BENEFIT

The directors have continued to work for the public benefit by providing educational and development opportunities for the local community and the committee. The main thrust of the committee's work is towards the construction of the replica broch which lies at the heart the Project and will be designed to yield long-term public benefit.

## FUTURE PLANS

The Project was 10 years old this year and much of that period has been spent looking for the right site to build the replica broch. The Project will continue to work towards delivering

## CAITHNESS BROCH PROJECT

the vision of a replica broch on the Flygla site, which we selected in late 2021. Care about creating a sustainable business and having the support of the community means that we would rather take longer to delivery the project than hurry into making decisions that are not easily reversed.

### REFERENCE AND ADMINISTRATIVE INFORMATION

#### Charitable registration

Caithness Broch Project is a company limited by guarantee (SC461601) and a charity (SC046307) registered in Scotland under the Office of the Scottish Charity Regulator (OSCR).

#### Directors during this period

Robin Herrick (chairman), Iain Maclean (vice-chairman), Chris Aitken, Dawn Mackay, Pete MacRae, Kenneth McElroy, Kirsty Lilley (elected September 2023)

#### Non-director post-holders

Sara Herrick (Treasurer & Membership Secretary)  
Sandra Maclean (Merchandise Administrator)

### RESERVES POLICY

CBP reserves are sufficient to cover the current project work and will be built up over future years in the expectation of managing larger value projects.

### STATEMENT OF DIRECTORS' RESPONSIBILITIES

As directors of Caithness Broch Project, we bear the responsibility for preparing the Annual Report and the Financial Statements in a manner that accurately reflects the organisation's activities and financial position, and complies with the relevant statutory and regulatory requirements.

Our responsibilities include, but are not limited to, the following:

1. Ensuring Lawful Preparation: We are obliged to prepare the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards, including the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).
2. True and Fair View: It is our duty to prepare the Financial Statements in a way that provides a true and fair view of the state of affairs of the organisation, and of the surplus or deficit for the financial year.
3. Keeping Accurate Records: We ensure that the organisation keeps sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the organisation, and enable us to ensure that the Financial Statements comply with the laws applicable to charities.
4. Safeguarding Assets: We are responsible for the safeguarding of the assets of the organisation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.
5. Public Benefit Compliance: We confirm that we have complied with our duty to have due regard to the guidance on public benefit published by the Charity Commission in preparing the Financial Statements.
6. Financial Reporting: We are responsible for the preparation of a Trustees' Annual Report that complies with the requirements of the Charities Act. This report includes

## **CAITHNESS BROCH PROJECT**

a strategic report that gives insight into the objectives, activities, and achievements of the organisation.

7. Use of Suitable Accounting Policies: We are responsible for the selection and consistent application of appropriate accounting policies, explaining and justifying any significant departures in the Financial Statements.
8. Judgements and Estimates: We are tasked with making judgements and estimates that are prudent and reasonable in the preparation of the Financial Statements.
9. Going Concern Basis: We are responsible for preparing the Financial Statements on the going concern basis unless it is inappropriate to presume that the organisation will continue in operation.

In fulfilling these responsibilities, we endeavour to ensure that the Financial Statements and the Trustees' Annual Report provide a comprehensive, transparent, and accurate account of the organisation's financial activities and position. We are committed to the highest standards of integrity and governance in our stewardship of the organisation's resources and affairs.

## CAITHNESS BROCH PROJECT

### THE YEAR IN BRIEF:

<b>Month</b>	<b>Activity</b>
December 2022	Annual General Meeting
February	Lunesdale Archaeology Society Talk
	Flygla peat survey
	Flygla topographical survey
March	MHH Workshop, Inverness
	Highland Heritage Day, Dingwall Academy
	SIRFA Conference
	Flygla transport statement received
	Orkney Archaeology Society Talk
	Seven Wonders of Watten with Watten Primary School
April	ACFA (Association of Certificated Field Archaeologists) Talk
	Highland Heritage Conference, Inverness
	Girlguiding Halkirk Fayre
	Latheron WRI Talk
	Glasgow Archaeology Society Talk
May	Flygla ecology survey
	Meeting with Latheron, Lybster and Clyth Community Council
	Flygla MOU updated
June	Lybster Guides Talk
	Berriedale WRI Talk
July	Latheron Show (stand)
	RWE Bad a Cheo Wind Farm Community Fund for drainage survey and planning preparation
September	EGM - Kirsty Lilley elected as director
	Family Heritage Day, Dingwall Academy
	Heritage Research Group, Edinburgh University
	Scottish Power Renewables Halsary Wind Farm Funding for community consultation
October	Dornoch Heritage Society Talk
	Highland Archaeological Festival, Inverness
November	Flygla SSE meeting
	Flygla press release
	Online community consultation survey open (to January 2014)
December	Dunbeath Talk
	Bower WRI Talk
	Flygla valuation received
	Flygla videos released
	Community Consultation events and leafleting
January	Flygla purchase price agreed
	Completion of Community Consultation period
	Consultation for managing croft status of land