

APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	09	2024	To	31	08	2025

Reference and administration details

Charity name	Northern Pilgrims' Way Group SCIO		
Other names charity is known by			
Registered charity number	SC049930		
Charity's principal address	17 Henrietta St,		
	Halkirk		
	Caithness		
			Postcode KW12 6YB

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	chairman		
2	treasurer		
3	secretary		
4			
5			
6			
7			
8			
9		29 May 2025	
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			

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

Structure, governance and management

Type of governing document

The group was registered with OSCR as a SCIO on 6th February 2020

The Constitution of this Charity was submitted to OSCR as part of the pre-registration documentation and remained unchanged at 31st August 2021, the end of the financial year.

Trustee recruitment and appointment

A steering group was formed at a meeting organised by the Scottish Pilgrim Routes Forum in April 2019. When this group became a SCIO, it appointed five of its existing members as trustees by common consent. [REDACTED] and [REDACTED] were invited to become trustees after the group had become a SCIO as it was felt that they had skills which would be useful to the group. Their appointments were approved at trustee's meetings.

Objectives and activities

Charitable purposes

As laid out in our constitution, the purposes of the group are to advance the arts, heritage and culture for the benefit of the public in the Highlands and Islands of Scotland. We will do this by

1. Raising funds to re-establish the medieval pilgrimage walking route between St Duthac's in Tain and St Magnus' in Kirkwall.
2. Developing and maintaining the route in partnership with other interested parties
3. Promoting the heritage and culture to be found on the route

Summary of the main activities in relation to these objects

The activities of the group fall into four areas.

Communicating with the public (helping to meet purposes 1 and 3)

1. organising newspaper articles; giving talks to schools and groups. Two talks were given during 22/23
2. web site, to include historical research as well as details of the route
3. distributing leaflets
4. producing a guide book for sale to walkers
5. a trustee has written a 'walkers companion' giving relevant notes about the places walked through.

Developing the routes (helping to meet purposes 2 and 3)

6. liaising with landlords
7. liaising with the John O'Groats Trail Group
8. gaining permission for signage and information panels
9. providing religious/spiritual input by listing the churches on the way in the guidebook and having information on historical religious sites on the website

The Spittal Site (helping to meet purposes 2 and 3)

The five information panels at the hall, giving information on the archaeological and religious history of the area, continue to attract visitors

Ensuring the ongoing success of the project (helping to meet all purposes)

- a. A web site is used to raise funds to pay for its annual fee by
 - i. hosting advertising from local accommodation providers and other relevant businesses
 - ii. selling the guide book and pilgrim tokens
 - iii. accepting donations
- b. there is a membership fee, currently £10.
- c. the leaflet is distributed widely to all the usual tourism venues
- d. our membership of SPRF ensures nation-wide publicity
- e. we are happy to give talks to groups and schools to stimulate interest in the project

APPENDIX 1

Achievements and performance

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

Communicating with the public:

- we have had several newspaper articles
- A web site is live at www.northernpilgrimsWay.co.uk
- We have a page on the British Pilgrimage Trust's website
- We have leaflets showing the route and giving some brief details of the project. These are distributed to a wide variety of venues.
- We have a guidebook available for sale through the website and local tourism venues
- There is now a 'companion' book to the guidebook, available through the website, giving some background to the places that the pilgrim route passes through.

Developing the route:

- We are working closely with the John O'Groats Trail Group SCIO, who have developed a coastal walk from Inverness to John O' Groats. We are co-operating with the St Magnus Way Group on Orkney.
- We have permission to use roadside signs in Caithness and Sutherland for our directional signs
- We have walked parts of the route and have detailed descriptions for our website

Ensuring the on-going success of the project

- We distribute our leaflets throughout the region.
- We hold annual promotional events. The main event for 2025 was the erection of the reconstruction of the Skinnet Stone on 10th May. This was attended by visitors from across the Highlands and received widespread publicity. There are four information panels about the stone and the Northern Pilgrims' Way Group at the site.

Financial review

Brief statement of the charity's policy on reserves

The Trustees ensure that there are sufficient funds held as a liquid reserve in the Charity's Bank to meet all committed demands and in addition hold an additional £350 as a contingency to cover any change in essential costs which may occur in the short term. No project will be started without a clear and ring-fenced funding stream which has been matched in detail to spend dates. A cash flow spreadsheet will be used by the Treasurer to monitor the accounts and highlight any potential divergence and action will be taken timeously in order to keep a positive balance.

Details of any deficit

Unrestricted Accounts None
After this year's deficit of £4,250 has been subtracted from the balance on the Restricted Funds, at the start of the financial year there is still £25,548 left at the end. This is made up of £11,828 for the Skinnet Stone. £13,300 for new projects, £395 for Republishing the Guidebook and £24 towards leaflets.

Donated facilities and services (if any)

None

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APPENDIX 1**Other optional information**

The Treasurer submitted accounts in full to the Trustees for scrutiny and adoption and in turn submitted all receipted invoices, cheque counterfoils and bank statements to support the submitted Summary of Receipts and Payments Account, Statement of balances, Notes, and Analysis sheets to the Independent Examiner. The accounts attached to this report are a full record of the financial year.

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)

Position (e.g. Chair)

Secretary

Treasurer

Date

4

Details of any deficit**Unrestricted Accounts** None.

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Signed on behalf of the charity's trustees

Signature(s)**Full name(s)****Position (e.g. Chair)** Secretary**Treasurer****Date**14th November 202512th November 2025**4**

- 49930

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
	Skinnet Stone Project	Heritage Ranger	Laptop	Republishing of Guidebook		
Receipts						
Donations					-	
Legacies					-	
Grants	7,989	13,300	250		21,539	1,720
Receipts from fundraising activities				50	50	27
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	7,989	13,300	250	50	21,589	1,747
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	7,989	13,300	250	50	21,589	1,747
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	25,589		250		25,839	4,846
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	25,589	-	250	-	25,839	4,846
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	25,589	-	250	-	25,839	4,846
Net receipts / (payments)	(17,600)	13,300	-	50	(4,250)	(3,099)
Transfers to / (from) funds					-	
Surplus / (deficit) for year	(17,600)	13,300	-	50	(4,250)	(3,099)

Nature and purpose of funds

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Section B Statement of balances

	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	1,597	29,798			31,395	34,200
Surplus / (deficit) shown on receipts and payments account	519	(4,250)			(3,731)	(2,804)
					-	
					-	
Cash and bank balances at end of year	2,116	25,548	-	-	27,664	31,396

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

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

[illegible]

	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities			
	X		
	Total		

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

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

Signature

Print Name _____

Date of approval

	[REDACTED]		12-10-25
	[REDACTED]		

APPENDIX 3



Independent examiner's report on the accounts v2

Report to the trustees/members of

Charity name

Northern Pilgrims' Way Group

Registered charity number

SC049930

On the accounts of the charity for the period

Period start date

Period end date

Day

Month

Year

to

Day

Month

Year

01

09

2024

31

08

2025

Set out on pages

(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

1. 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

2. 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: