Scottish Charity Number SC

Contact names and addresses

John S Wilson, 159/21 Slateford Road, Edinburgh EH14 1PB (Secretary: for general enquiries)
Andrew A Boyd, 12 Learmonth Place, Edinburgh EH4 1AU (address registered with OSCR)

Trustees' Report

The Management Committee of the Great North of Scotland Railway Association (referred to as "The Association") present their Report and Accounts for the year ended 31 August 2019.

The Association was founded in 1964 and is constituted as an unincorporated association. It was granted charitable status by the Office of the Scottish Charity Regulator (OSCR) on (date to be entered). The Association was subsequently recognised by HMRC on (date to be entered) as a charity for tax purposes, taking effect from (date to be entered).

In terms of the current Constitution, which was adopted on (date to be entered), The Association's primary objects are the promotion of study and research into the former Great North of Scotland Railway, its constituent companies and its successors, (together referred to as "the GNSR") and the dissemination of information relative to the GNSR. Any person who is 18 years of age or over and who expresses an interest in the GNSR may apply to join the Association, subject to paying the annual subscription which its set by the Annual General Meeting. The current subscription is £20. The Management Committee may in its discretion accept an application from a person of less than 18 years of age. Organisations wishing to support Association objects may apply for restricted membership.

As at 31 August 2019 there were 344 Full Members (including 4 Honorary Members) and two Restricted Members. Regretfully a number of members of long standing passed away during the year under review.

Association affairs are managed by a Management Committee which (with the exception of the Review Editor) are elected, on a rotational basis by members of the Association. Management Committee members constitute the charity trustees in terms of charity law. Those holding office as at 31 August 2019 and as at the date of approval of this Report by the Management Committee were as follows:

Ross Kerby (Chair & Archivist)
Barry Hoper Vice-Chair & Membership Secretary)
Richard Thorburn (Secretary)
Mike Allan (Treasurer)
Keith Fenwick (President & Review Editor)
Keith Jones
Graham Maxtone
Des Byrne
Michael Stephen
Mike Cooper
John Hopkins (Sales Officer), David Fasken (Study Room Coordinator)

During the year under review David Birtwhistle retired from the Management Committee, at the Annual General Meeting on 10th November 2018. John Hopkins and David Fasken were co-opted during the year.

Keith Jones acts as Events Organiser.

During the year under review the Management Committee reviewed its polices and procedures in relation to the handling of personal data having regard to the coming into force on 25 May 2018 of new data protection regulations. The Association maintains a membership database containing certain details relating to individual members. These records are held on a password protected system and the information held by the Association is used only for the purpose of the proper administration of the Association pursuant to its Constitution including communication with members and administering gift aid. It is used for no other purpose and is not released to any commercial organisation.

The Association periodically prepares a contact list for the private use of individual members to make contact with fellow members who share a common interest in the GNSR. Only those members who have given their consent to share such details with fellow members are listed. The list is issued only to those members who have given such consent and on the express condition that it is teated as confidential and not released to third parties. Any member of the Association who wishes to check their current entry on the membership database or who has any other concerns regarding the Associations' data handling is asked to contact the Membership Secretary whose context details are given in the Review.

The accounts of the Association for the year under review form part of this Report. In accordance with the Charity Accounts (Scotland) Regulations 2006 (as amended) these accounts have been examined by the Association's independent examiner (Name to be added) who was appointed by members at the Annual General Meeting on 10th November 2018 and whose report is appended to the accounts.

All of the Association funds are unrestricted, that is to say may be used for any of the Association's charitable purposes. The Association's formal policy on reserves is to hold sufficient reserves to meet not less than six months' expenditure. The Management Committee considers that this level is appropriate and sufficient given the financial commitments of the Association, the largest items of expenditure being the printing costs of the Association Review. The reserves at 31 August 2019 complied with that policy. At the same time the Management Committee has been seeking to accumulate further funds as working capital to enable the Association to extend its range of publications.

The Association did not revive any donated facilities or services during the year under review. The members of the Management Committee receive no renumeration for their services but are entitled to be reimbursed their out of pocket expenses.

As shown in the accounts the surplus arising in the year under review amounted to (figure to be inserted). No figures for tax reclaimed are available, the Association not yet having been accepted as a SCIO. Sales of publications reflected the popularity of two recent publications, *Then & Now V.1*, and *The Earl of Aberdeen's Railway.*

Summary of Activities

60 members attended the Annual General Meeting on 10th November 2018, once again held in Aberdeen. The formal business was dealt with in the morning session, followed by a sit down lunch. The afternoon session was in two parts. Firstly, John Yellowlees provided an interesting talk on the railways of North East Scotland within the previous year. This was followed by Barry Hoper, the Membership Secretary, showing a number of Colour-Rail transparencies of the Great North area during the 1950s & 1960s. Both presentations were much appreciated by the members attending the Annual General Meeting. At the meeting's conclusion, a number of members attended a short memorial service at the GNSR War Memorial located in Aberdeen Railway station.

A very good attendance of members and friends gathered at Garioch Heritage Centre, Inverurie, on 23 March 2019. Attendees were free to wander around the exhibits. Prior to lunch, groups of members were able to visit Inverurie Signal box, before it is taken out of service later this summer. This was facilitated by Network Rail. Lunch of soup and stovies was much enjoyed. In the afternoon session, Graham Maxtone provided a fascinating presentation on the Speyside, Glen and Coast lines. This was followed by images from Mike Cooper and Keith Jones illustrating recent developments on upgrading of the main line from Aberdeen to Dyce during 2018 and onward to Inverurie during the current upgrade in Spring 2019.

40 members and guests participated in the Association's annual Summer Outing on 22nd June 2019. This year's outing by coach was to the recently renovated Grantown on Spey East station, now converted into a Highland Heritage Centre. The Keith & Dufftown Railway was visited on the return journey, a large number of outing participants making the train journey from Dufftown to Keith. At Keith, the train journey participants rejoined the coach prior to departing for Aberdeen.

During the year under review four issues of the Association's illustrated Review were published (issues 220, 221, 222 and 223) containing a diverse range of articles and features either to the GNSR (including constituent companies and its successors) or otherwise relevant to its study and presenting some of the fruits of members' research. Members receive a copy of each issue of the Review when published. Some copies of the Review are all made available for sale to the public and in addition the Association exchanges copies of its Review with other line societies and certain other bodies including the the Museum of Scottish Railways.

The Association is a member of the Forum of Scottish Line Societies (FSLS) established in 2016 for the purpose of coordinating the joint activities of the five Scottish line societies and encouraging further cooperation among the societies for their mutual benefit. The Forum has no executive or financial authority as such. The respective chair persons or their substitutes generally meet annually at the Glasgow show with an extra meeting later in the year. During the year under review, there were two meetings: the first was held at the Glasgow show on 23 February 2019 when the Chair represented the Association followed by a meeting at the Perth show on 22 June 2019, the Chair again representing the Association.

Organisation of the Scottish Railway History Conference held in Perth is managed through the Forum. This is shaping up to become an established event every two years. Preparations are underway for the fourth conference on 10 October 2020.

Along with the other Scottish Line Societies the Association contributed to the new exhibition at the SRPS Museum of Scottish Railways on the role of the Scottish Railways in World War 1, "From Scotland to the Somme: A Railway at War" which opened at Bo'ness on 18 May 2018.

During the year under review the Association attended several exhibitions and shows, including Aberdeen in October 2018, Model Rail Scotland in the Event Campus ("The Exhibition Centre"), Glasgow, on 22, 23 and 24 February 2019, and Perth on 29 and 30 June 2019. At these events the Association provided and manned its own display stand where information on the GNSR was made available to members of the public, questions being answered and copies of Association publications (including back numbers of the Review) were made available for sale. Attendance at these events enables the Association to recruit new members and de-

velop contacts. Additionally, the Association was represented at the Wigan show through the FSLS joint stand.

During the year under review (please add number) enquiries regarding aspects of the GNSR (excluding those dealt with at exhibitions) were received by the Association Archivist and answered, of which (please insert number) were from members of the Association, the remainder being from members of the public.

The Association maintains a website (www.gnsra.org.uk) containing a large amount of detailed information on the GNSR and its history. During the year under review information was updated.

Linked to the website is an Internet Chat Group, which Association members may join and on which they may post messages. Members of the public are unable to join the Chat Group. As of 31 August 2019 (please add number) members had joined the Chat Group but the Management Committee is concerned by the lack of interest in the Chat Group on the part of Association members.

The Association has an extensive photograph archive. A total of (please enter number) photographs have been scanned and are now in digital form. An online catalogue with images at a reduced size and quality is available to members via the website. Images can be searched for by a number of criteria. It is intended to continue work both on scanning and cataloguing.

The Association has continued to participate along with the other Scottish Line Societies in a major project with the National Railway Museum at York to digitise and catalogue its collection of Scottish photographs. As already noted, the Association's online system contains substantial searchable data and has been made available to selected members of the other Line Societies to assist them with cataloguing the NRM collection.

Representatives of the five Scottish Line Societies and of the Cumbrian Railways Association accepted in previous years a proposal to adopt the "FileMaker" system, employed by the Caledonian Railway Association, as a basis for a common cataloguing system for photographs which would enable nominated individuals from each organisation to view on line photographs from each of the other respective organisations. Unfortunately the process of putting the Association contribution of photographs on that system was unsuccessful. A practical solution has not been found and adoption of the proposed arrangement appears to remain stalled.

The Association has a document archive, the bulk of which was transferred some years ago to the custody of the National Records of Scotland along with relevant database to enable the archive to be more accessible to the public and to ensure its long term security and preservation. The Association Archivist continues to gather additional items for cataloguing and eventual passing to National Records. One of the items acquired during the year under review is an LNER Permanent Way ganger's notebook from between the wars.

In addition to the Review, the Association has published a number of books and continues to do so, the most recent being *Then & Now Vol.1*, and *The Earl of Aberdeen's Railway*, both of which have sold very well since being published.

During the year under review the Association made its first foray into the commissioning and sale of 4mm scale pre-coloured kits of GNSR Station buildings. Sales to date have been encouraging.

The Management Committee met formally on two occasions during the year under review. Between formal meetings, members of the Management Committee and other officers communicated with each other through the Committee Chat Line as necessary to deal with any urgent or other ongoing business.

The Management Committee wishes to place on record the contribution made to the Association's operations, activities and administration (including assistance at the various shows attended by the Association) by other members of the Association including the officers mentioned earlier.

Approved by the trustees on (date to be inserted) and signed on their behalf.

(name)
Trustee

Statement of Receipts and Payments
for Year Ending 31 August 2019 - NBR Figures

	Note	2019	2019	*2018*	*2018*
		£	£	£	£
Receipts:					
Voluntary Income	3		9,946		*10,421*
Bank Interest			111	*78*	
Charitable Activities	4		4,546		*3,766*
Other Receipts: AGM Lunches (NBR figures)		312		*272*	
Total Receipts			14,915		*14,357*
Payments:					
Charitable Activities	5		10,735	*9,700*	
Governance Costs					
Independent Examination			225	*200*	
Annual General Meeting			640	*701*	
Total Payments		11,575	*10,551*		
Surplus/(Deficit) for year			3,340	*3,986*	

All funds are unrestricted

Statement of Balances - NBR Figures

Bank and cash Balances	Note	2018-19 Total	*2017-18 Total*
		£	£
Balance at start of year		16,407	*12,421*
Surplus/(Deficit) for year		3,340	*3,986*
Balance at end of year	7	19,747	16,407

Fixed assets	Note	Cost	Value 31/07/18	*Value 31/07/17*
	2	£	£	£
Laser printer		511	0	*0*
Digital photoframe		150	0	*0*
Total		661	0	*0*

Stock	Note	Value 31/07/18	*Value 31/07/17*
	2	£	£
Publications		1,039	*1,013*
Models		569	—
Total		1,608	*1,013*

All funds are unrestricted

Approved by the trustees on 30 September 2018 and signed on their behalf.

(name)
Trustee

Notes to the Accounts

1. Funds. All funds are unrestricted (i.e., may be used for any of the association's Charitable Purposes).

2. Valuation of Assets and Stock. Items of equipment purchased at a cost of £100 or more are classified as fixed assets; their value is calculated using annual depreciation on a straight line basis to reduce the value to zero over four years. Stock is valued at the lower of cost or net realisable value.

3. Voluntary Income.

	2018-19	*2017-18*
	£	£
	Total	*Total*
Subscriptions	6,767	*5,407*
Donations & Miscellaneous Income	723	*451*
Gift Aid: tax recovered:		
Total	7,490	*5,858*

4. Receipts from charitable activities

	2018-19	*2017-18*
	£	£
	Total	*Total*
Sales: publications	6,451	*4,899*
Sales: Building Kits	60	—
Outing: Receipts	900	*840*
Total	7,311	*5,739*

5. Payments for charitable activities

		2018-19		*2017-18*
		£		£
		Total		*Total*
Great North Review Printing Costs		3,395		*5,894*
Great North Review Expenses	100		*89*	
Cost of Sales: publications		418		*399*
Cost of Sales: Building Kits		36		—
Outing: payments		750		*690*
Exhibitions		420		*455*
Forum of Scottish Line Societies activities		180		—
Archives		120		*87*
Computer and Website	190		*10*	
General printing		70		—
Stationery and office equipment	12		*74*	
Other postage		12		*9*
PayPal charges	40		*36*	
Total		57 43		*7743*

6. Trustees and connected parties. One trustee received reimbursement of personal expenses in connection with the outing totalling £28 (2017: £20). Apart from that, no trustee, or person connected to a trustee, received any remuneration or expenses during the year (2017: the same).

7. Analysis of bank and cash balances at end of year. **GNSRA figures**

	2018-19	*2017-18*
	£	£
	Total	*Total*
Bank current account	19,001	15,030
Cash on Deposit	12,000	—
Bank Savings account		
Paypal account		
Cash in Hand	7,001	15,030
Total		

Independent Examiner's Report to the Trustees of the Great North of Scotland Railway Association

I report on the accounts of the charity for the year ended 31 August 2019 which are set out on pages 6 to 9.

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) Act 2005 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) (the 2006 Regulations). The charity trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts under Section 44(1)(c) of the 2005 Act and to state whether particular matters come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Regulations. An examination includes a review of the accounting records kept by the charity and is 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 sod 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
(a) to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 regulations, and
(b) to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 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.

Dr Neil K Dickson FICB ACIE
Full Member of the Association of Charity Independent Examiners
57 Wallaceneuk, Kelso TD5 8BF
18 October 2019