

# HOWL SCIO

Scotland · Charity number SC048640

## Details

---

Known as	HOWL
Status	Not Submitted
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2018-08-22
Register	<a href="#">View on the OSCR register</a>

## Contact

---

**Address**  
Pitcullen  
Craigmyle  
Torphins  
Aberdeenshire  
AB31 4NQ

## Activities

---

**Activities:** 'It carries out activities or services itself'

**Purposes:** 'the advancement of education', 'the advancement of the arts, heritage, culture or science', 'the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended', 'the advancement of environmental protection or improvement'

**Beneficiaries:** 'Children or young people', 'No specific group, or for the benefit of the community'

**Objectives:** The organisation's purposes are: 4.1 The advancement of education through the provision of outdoor/wilderness education programmes across Scotland. These will include elements of ecology, environment, adventurous activities, bushcraft and personal development. 4.2 The advancement of health both physical and mental through living in and interacting with the outdoors/wilderness. 4.3 The advancement of arts, heritage, culture or science will be developed through activities (e.g. tree planting, poetry writing, ecology survey work) which will allow the participants to play an active role in and appreciate the environment around them. 4.4 The organisation of recreational activities with the objective of improving the conditions of life for the persons for whom the activities are intended. 4.5 The advancement of environmental protection or improvement. A programme of ecology work (e.g. tree planting, ecology surveys etc.) will enable contribution to the knowledge base and best practice management.

## Geography

---

- **Main operating location:** Aberdeenshire
- **Geographical spread:** More than one local authority area in Scotland

## Finances

---

Period end	Income	Expenditure	Assets	Employees
2023-08-31	£0	£0	-	0
2022-08-31	£7,433	£21,150	-	0
2021-08-31	£11,225	£2,208	-	0

**HOWL SCIO**

Scotland - Charity number SC048640

---

# Accounts

---

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
	1	sept	2021		31	august	2022

**Reference and administration details**

<b>Charity name</b>	HOWL
<b>Other names charity is known by</b>	Highland Outdoor Wilderness Learning
<b>Registered charity number</b>	SC048640
<b>Charity's principal address</b>	Pitcullen
	Craigmyle, Torphins
	Aberdeenshire
	Postcode AB31 4NQ

**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				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

## 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**

SCVO SCIO single tier model constitution

**Trustee recruitment and appointment**

Trustees are recruited for their experience of ecology, wilderness and learning, together with experience of being a trustee in other charities. The new appointment is a unanimous decision by the existing trustees.

## Objectives and activities

**Charitable purposes**

- Advancement of education
- Advancement of health
- The advancement of the arts, heritage, culture or science.
- The provision of recreational facilities, or the organisation of recreational activities with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended.
- The advancement of environmental protection or improvement.

**Summary of the main activities in relation to these objects**

The main activity of the charity is the running of a residential outdoor environmental course at the Alladale Wilderness Reserve. The course will provide students the opportunity to learn about and live in the wilderness for the duration of the course. Specific activities will include wild camping, bushcraft, tree planting, peat bog surveying and general plant and animal ecology. The course will initially focus on young people (12-15 years of age) from local secondary schools/scout groups/girl guides. It is our intention to expand the course to cover a wider age group and across Scotland.

**Achievements and performance**

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

The charity has been able to restore activity after the COVID 19 lockdown with a reduced programme of outdoor activity and expects that will increase and improve into 2023

**Financial review**

**Brief statement of the charity's policy on reserves**

At 31<sup>st</sup> August 2022 the charity had reserves of £7889. All reserves are unrestricted. There are no fixed overheads and the Trustees believe these reserves are sufficient to cover future expenditure that is required to meet the charitable objectives, in particular because of post year-end receipts of £10,000 not accounted for here.

**Details of any deficit**

N/A

**Donated facilities and services (if any)**

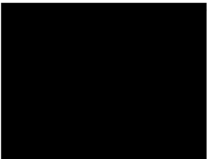


N/A

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		Also, by email confirmation on behalf of
Full name(s)		
Position (e.g. Chair)	TRUSTEE	TRUSTEES
Date	30 November 2022	

APPENDIX 3



Independent examiner's report on the accounts								v2
<b>Report to the trustees/members of</b>	Charity name HOWL							
	Registered charity number SC048640							
<b>On the accounts of the charity for the period</b>	Period start date				Period end date			
	Day	Month	Year		Day	Month	Year	
	01	SEP	2021	to	31	AUG	2022	
<b>Set out on pages</b>	6 to 11					(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

- 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:** [Redacted] **Date:** 1/6/23

**Name:** [Redacted]

**Relevant professional qualification(s) or body (if any):** Chartered Accountant

**Address:** James Milne  
 Chartered Accountants  
 Rosewood, Raemoir Road  
 Banchory, AB31 4ET

HOWL SCIO

SC048640



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	SEP	2021		31	AUG	2022

### 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 £
<b>A1 Receipts</b>						
Donations	500				500	600
Legacies					-	
Grants					-	
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	6,933				6,933	
<b>A1 Sub total</b>	<b>7,433</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,433</b>	<b>600</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>7,433</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,433</b>	<b>600</b>
<b>A3 Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments						
Investment management costs					-	
Payments relating directly to charitable activities	20,958				20,958	643
Grants and donations					-	
Governance costs:						
Audit / independent examination	192				192	192
Preparation of annual accounts						
Legal costs					-	
Other					-	
<b>A3 Sub total</b>	<b>21,150</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21,150</b>	<b>835</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>21,150</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21,150</b>	<b>835</b>
<b>Net receipts / (payments)</b>	<b>(13,717)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(13,717)</b>	<b>(235)</b>
<b>A5 Transfers to / (from) funds</b>						
<b>Surplus / (deficit) for year</b>	<b>(13,717)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(13,717)</b>	<b>(235)</b>

**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 £
<b>B1 Cash funds</b>	Cash and bank balances at start of year	21,606				21,606	21,841
	Surplus / (deficit) shown on receipts and payments account	(13,717)				(13,717)	(235)
						-	
	Cash and bank balances at end of year	7,889	-	-	-	7,889	21,606



<b>B2 Investments</b>	Details	Fund to which asset belongs		Market valuation	Last year
				to nearest £	to nearest £
		<b>Total</b>		-	-

<b>B3 Other assets</b>	Details	Fund to which asset belongs		Cost (if available)	Current value (if available)	Last year
				to nearest £	to nearest £	to nearest £
		<b>Total</b>		-	-	-

<b>B4 Liabilities</b>	Details	Fund to which liability relates		Amount due	Last year
				to nearest £	to nearest £
		<b>Total</b>		-	-

<b>B5 Contingent liabilities</b>	Details	Fund to which liability relates		Amount due (estimate)	Last year
				to nearest £	to nearest £
		<b>Total</b>		-	-

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

Signature	Print Name	Date of approval
		30 November 2022
	ON BEH	

**Section C Notes to the Accounts**

**C1 Nature and purpose of funds** (may be stated on analysis of funds worksheets)

Cash to fund the charitable activities

**C2 Grants**

Type of activity or project supported	Individual / institution	Number of grants made	£
<b>Total</b>			-

**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)	<b>X</b>
--	----------

Authority under which paid

**C3b Trustee remuneration - details**

Authority under which paid	£

**C4a Trustee expenses**

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	<b>X</b>
---	----------

**C4b Trustee expenses - details**

	Number of trustees	£

**C5 Transactions with trustees and connected persons**

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

**C6 Other information**

**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 £
Woodland Trust	-				-	-
Highland Cars	500				500	
Others						600
<b>Total</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>600</b>

**2 Grants**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>

**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 £
Refunds	93				93	
Highland Council	6,840				6,840	
					-	
					-	
<b>Total</b>	<b>6,933</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,933</b>	<b>-</b>

**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 £
Vehicle and other costs	334				334	513
Promotion	1,752				1,752	-
Internet	-				-	130
Project deliver	18,872				18,872	
<b>Total</b>	<b>20,958</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,958</b>	<b>643</b>

**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	Total unrestricted funds	Total unrestricted funds last period
<b>Receipts</b>						
Donations	500				500	600
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	6,933				6,933	
<b>Sub total</b>	<b>7,433</b>	-	-	-	<b>7,433</b>	<b>600</b>
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	<b>-</b>	-	-	-	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>7,433</b>	-	-	-	<b>7,433</b>	<b>600</b>
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	20,958				20,958	643
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	192				192	192
Preparation of annual accounts					-	
Legal costs					-	
<b>Sub total</b>	<b>21,150</b>	-	-	-	<b>21,150</b>	<b>835</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	<b>-</b>	-	-	-	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>21,150</b>	-	-	-	<b>21,150</b>	<b>835</b>
<b>Net receipts / (payments)</b>	<b>7,433</b>	-	-	-	<b>7,433</b>	<b>600</b>
Transfers to / (from) funds					-	
<b>Surplus / (deficit) for year</b>	<b>(13,717)</b>	-	-	-	<b>(13,717)</b>	<b>(235)</b>
<b>Nature and purpose of funds</b>						
Cash to fund charitable activities						

**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
<b>Receipts</b>						
Donations					-	
Legacies					-	
Grants					-	
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					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total receipts</b>	-	-	-	-	-	-
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total payments</b>	-	-	-	-	-	-
<b>Net receipts / (payments)</b>	-	-	-	-	-	-
<b>Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	-	-	-	-	-	-

Nature and purpose of funds