

APPENDIX 1

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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

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

HOWL
Highland Outdoor Wilderness Learning
SC048640
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 31st 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

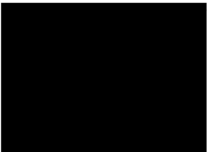
Donated facilities and services (if any)

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
Report to the trustees/members of		Charity name HOWL						
Registered charity number		SC048640						
On the accounts of the charity for the period		Period start date			Period end date			
		Day	Month	Year		Day	Month	Year
		01	SEP	2021	to	31	AUG	2022
Set out on pages		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		<p>In the course of my examination, no matter has come to my attention</p> <ol style="list-style-type: none"> which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> 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 <p>have not been met, or</p> <ol style="list-style-type: none"> to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. 						
Signed:						Date:		1/6/23
Name:								
Relevant professional qualification(s) or body (if any):		Chartered Accountant						
Address:		James Milne						
		Chartered Accountants						
		Rosewood, Raemoir Road						
		Banchory, AB31 4ET						

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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 £
A1 Receipts						
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	
					-	
A1 Sub total	7,433	-	-	-	7,433	600
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	7,433	-	-	-	7,433	600
A3 Payments						
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					-	
					-	
A3 Sub total	21,150	-	-	-	21,150	835
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	21,150	-	-	-	21,150	835
Net receipts / (payments)	(13,717)	-	-	-	(13,717)	(235)
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(13,717)	-	-	-	(13,717)	(235)

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 £
B1 Cash funds	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
B2 Investments	Details						
B3 Other assets	Details						
B4 Liabilities	Details						
B5 Contingent liabilities	Details						
Signed by one or two trustees on behalf of all the trustees	Signature			Print Name			Date of approval

30 November 2022

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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	£
Total			-

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)	X
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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)	X
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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

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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
Total	500	-	-	-	500	600

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
			-	
Total		-	-	-

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	
					-	
					-	
					-	
Total	6,933	-	-	-	6,933	-

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	
Total	20,958	-	-	-	20,958	643

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Additional analysis (2)**5 Breakdown of unrestricted funds**

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
Receipts						
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	
Sub total	7,433	-	-	-	7,433	600
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	7,433	-	-	-	7,433	600
Payments						
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					-	
					-	
Sub total	21,150	-	-	-	21,150	835
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	21,150	-	-	-	21,150	835
Net receipts / (payments)	7,433	-	-	-	7,433	600
Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(13,717)	-	-	-	(13,717)	(235)
Nature and purpose of funds						
Cash to fund charitable activities						

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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
Receipts						
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					-	
Sub total	-	-	-	-	-	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Payments						
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					-	
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-
Nature and purpose of funds						