

# Friends of Haughton Park (SCIO)

Scotland · Charity number SC050146

## Details

|            |                                                      |
|------------|------------------------------------------------------|
| Known as   | FoHP                                                 |
| Status     | Active                                               |
| Legal form | SCIO (Scottish Charitable Incorporated Organisation) |
| Registered | 2020-05-11                                           |
| Register   | <a href="#">View on the OSCR register</a>            |

## Contact

|         |                                                     |
|---------|-----------------------------------------------------|
| Address | Whitehouse Farm<br>Montgarrie<br>Alford<br>AB33 8AT |
|---------|-----------------------------------------------------|

## Activities

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

**Purposes:** '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'

**What the charity does:** The SCIO has been formed to benefit principally the community of Alford, which comprises the Alford Community Campus school catchment area. The organisation's purpose is to provide additional recreational facilities and/or recreational activities with the object of improving the conditions of life for the persons for whom the facilities/activities are intended. Specifically: 5.1 To provide additional recreational facilities to enhance the Council-owned Haughton Park for the benefit of the entire community. 5.2 To encouraging outdoor recreation and exercise 5.3 To promote positive benefits to mental and physical wellbeing whilst encouraging more visitors to the park and village.

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

**Objectives:** The SCIO has been formed to benefit principally the community of Alford, which comprises the Alford Community Campus school catchment area. The organisation's purpose is to provide additional recreational facilities and/or recreational activities with the object of improving the conditions of life for the persons for whom the facilities/activities are intended. Specifically: 5.1 To provide additional recreational facilities to enhance the Council-owned Haughton Park for the benefit of the entire community. 5.2 To encouraging outdoor recreation and exercise 5.3 To promote positive benefits to mental and physical wellbeing whilst encouraging more visitors to the park and village.

## Geography

- **Main operating location:** Aberdeenshire
- **Geographical spread:** A specific local point, community or neighbourhood

## Finances

| Period end | Income   | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2026-03-31 | £1,975   | £4,284      | -      | 0         |
| 2025-03-31 | £275,883 | £4,590      | -      | 0         |
| 2024-03-31 | £7,831   | £12,069     | -      | 0         |
| 2023-03-31 | £25,000  | £3,671      | -      | 0         |
| 2022-03-31 | £13,918  | £12,324     | -      | 0         |
| 2021-03-31 | £5,226   | £59         | -      | 0         |

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# Accounts

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## **Combined Directors & Trustees' Report For the Year 31/03/25**

A warm welcome to the trustees report covering the last 12 months to 31/03/25 of Friends of Houghton Park Ltd (FOHP). Financial Statements have been prepared according to Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts Scotland Regulations 2006 (as amended) and according to the Charities SORP (FRS 102) as at 16<sup>th</sup> July 2014 as opposed to our traditional method of Receipts & Payments. This is due to our levels of income for this financial year being over £250,000 as per OSCR guidelines. Our accounting and reporting process will revert back to Receipts & Payments in the financial year 25/26. In addition and in accordance with paragraph 3.16B a small entity need not provide a specific disclosure (including those set out in paragraph 1A.18 and Appendix C or Appendix D to this section, as relevant) if the information resulting from that disclosure is not material, except when required by the Act regardless of materiality - this clause has been applied in certain cases. Friends of Houghton Park Annual Report addresses matters in the same order as recommended by the Charities SORP (FRS 102).



## Description of the Objectives of the Charity and the Activities for the year

### The Objectives for FOHP as per our Constitution are as follows:

The Friends of Haughton Park exists to protect, promote and enhance the much-loved Haughton Park for all users. We fundraise for additional facilities and improvements to revitalise the park, and work with partners and organisations to provide activities in the park. We aim to contribute to the positive health and wellbeing of visitors by promoting and encouraging varied use of this beautiful green space.

### FOHP Vision

Haughton Country Park is a vibrant and well-cared for green space with attractive well-kept facilities including a Bike Pump Track and All-Ability Trail. It is at the heart of the Howe of Alford community and is used for positive recreation, education, and health and wellbeing activities.

The Park is maintained by owners, Aberdeenshire Council, and has enhanced attractions developed by the Friends of Haughton Park and Alford Community. Haughton Park is a respected and well-known visitor attraction within Aberdeenshire and further afield. Visitors come to enjoy the fresh air and peace and quiet; take in the beautiful wildlife, trees, and wildflowers; make use of the fun play facilities with family; enjoy the walking and running routes; test their biking skills on the bike pump track and skills area; walk the dog, or chat to friends.

Visitors also come from further afield to stay in the attractive facilities at Haughton House Holiday Park, thus providing a viable tourist attraction in this beautiful part of Aberdeenshire. All park visitors enjoy the food and drink vendors who have a regular seasonal presence in the park.

The Friends of Haughton Park work in conjunction with other local re-development groups such as the Friends of Alford Valley Railway and Donside Community Council, to ensure our projects work in a mutually beneficial way. We also work to ensure that the views of community users are reflected in any projects going forward.

Our activities planned for the year were to successfully complete the construction of the Pump Track and All Ability Trail. Further detail of what was achieved within these planned activities is given in the Achievements section of this document.



## Review of Achievements

Following 6 years of dedicated work by FOHP Trustees, sufficient grant funding and appropriate Planning Permission was secured, which enabled construction to begin in June 2024.

More than £300,000 was raised for a feasibility study and subsequent construction of the Haughton Park Pump Track and All-Ability Trail - completed in December 2024 officially opened in May 2025.

Locally based specialist contractors CRC Ltd completed the pump track and all ability trail in excellent time over a period of 13 weeks. Unfortunately, unforeseen additional expenses around insurance for the facility, and poor winter weather, meant the facility did not open until December 2024.

The ROSPA inspection took place on 20th December 2024 and that was the same day that the fencing came down and the Pump Track and All-Ability Trail were open to ride.

The new track hosted its first Pump Track race for children (of all ages) via Deeside Thistle Cycling Club in May.

Anecdotal evidence tells us that more visitors (both local and from further afield) are coming to the park and using the track. They are also visiting local businesses.

At our opening event on Saturday 10th May, we celebrated the official opening after 6 years of hard work to get here. Expert local riders showed off their skills on the track and visitors had a chance to meet the team behind the project.

We have set up a 'JustGiving' page to receive donations for the upkeep of the pump track, please follow the link and make a donation: <https://checkout.justgiving.com/c/3700872> or if you are undertaking a charity event, you can create a fundraising page using the following link: <https://www.justgiving.com/fundraising-page/creation/?cid=3700872>

## Financial Review

Given that FOHP are a Scottish Charitable Incorporated Organisation and our income was historically below £250,000 we have, in previous years, recorded our financial activities using the Receipts & Payments method. However, during the financial year 2025/2025, FoHP income exceeded the £250,000 threshold due to grant awards and therefore our financial accounts have been prepared in accordance with Statement of Recommended Practice Financial Reporting Standard 102. In accordance with paragraph 3.16B a small entity need not provide a specific disclosure (including those set out in paragraph 1A.18 and Appendix C or Appendix D to this section,



as relevant) if the information resulting from that disclosure is not material, except when required by the Act regardless of materiality and this clause has been applied in certain cases.

In preparing the accounts, the trustees have considered whether, when in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102, a restatement of comparative items was appropriate. In consideration of this, comparative items are provided.

Similar to last year, principal sources of income for FOHP for the financial period to 31/03/25 have been grants and donations.

At the end of the financial year to 31/03/25 £9703.66 was held on account. Of this sum, the following is advised. No material amounts have been designated at the end of this reporting period.

Free Funds - £1,189.78 (Donations etc)  
Co-Op Community Fund £2,678.36 (Restricted)  
Signage - £851.00  
Co-op Community Fund £4,974.52 (Restricted)  
Track Maintenance Fund £10.00  
Decommissioning Fund £0.00

## **Risk Management**

The principal risk faced by FOHP for the year to 31/05/25 is that no new Trustees can be found to take on the running of FOHP before 31/05/26. If this is the case FOHP would need to investigate winding up the charity and passing on any assets to another similar organisation. If a similar organisation or alternative management arrangement cannot be found- then FOHP may also need to look at the decommissioning and removal of the Pump Track and All-Ability Trails facility- in accordance with our grant funding agreements, Lease and OSCR Regulations. This would result in the loss of a Charitable SCIO, which exists to enhance Haughton Park. However it could also potentially result in the removal of a well loved and very well used FREE facility in our local public park. The current Trustees are committed to FOHP for another year and will endeavour to secure the succession of new Trustees and secure the future for the charity and its aims for Haughton Park within this time. However it is part of our duty as Trustees to be prepared for dissolution of the charity and decommissioning of the facility if no alternative arrangements can be made. All relevant parties will be informed if this scenario looks likely.

## **Reserves**

The organisation does not currently have a reserves policy. Efforts in the first year of operation have been centred on setting up the correct legal form, signing a 25-year lease and then constructing and opening the Pump Track. Once a reasonable measure can be taken in regard to running costs and income, it is the goal of the organisation to set a reserves policy.



## Plans for the Future

### Strategic Objectives

- Attract and nurture new Trustees to FOHP to take forward any further projects
- Establish a fundraising plan to raise funds for the annual costs of track insurance, maintenance and any additional projects

### Operational Objectives

- Promotional/Awareness raising campaign to attract new Trustees and active volunteers
- Set fundraising plan into motion

### URGENT - New Trustees required

Get more involved in the activities of Friends of Haughton Park Charity by becoming a Trustee. It only takes a few hours per month, and can make a huge difference to our community. There are lots of projects that could take place within the Park, but to make this happen, we need more Trustees to get involved. Get in touch for an informal chat if you are interested.

### We need your help with:

- **Fundraising**

We need to establish and set in motion a Fundraising plan to cover the annual costs of track insurance and any maintenance. Further fundraising will also be required if any further projects are to be developed. We need your help to achieve this!

- **Pump Track and All-Ability Trail Sub-Committee**

We need a group of like-minded bike enthusiasts to form a Pump Track and All-Ability Trail Sub-Committee to oversee the running and maintenance of the Pump Track alongside our current Committee, for a few hours each month. If you would like to get involved, or discuss this further, please get in touch.

- **Website and Social Media Assistance**

Any Social Media Gurus or Content Creators out there? Help is required to develop a Friends of Haughton Park website and to run our social media. Please get in touch if you'd like to help with this..

- **General Volunteer Help**

There are lots of jobs to do! You could...

Help maintain and tidy the track for a few hours each month;

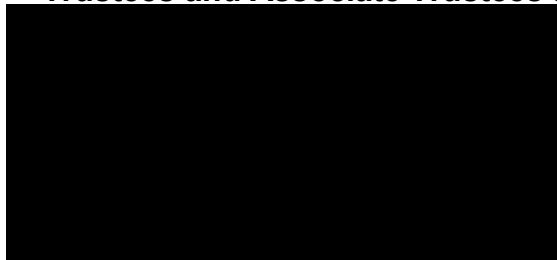


Get involved in planting and other small projects around Haughton Park;  
Assist with fundraising events and initiatives.

## **Structure, Governance and Management**

Friends of Haughton Park Ltd is a Scottish Charitable Incorporated Organisation run by a Board of Trustees. Management Structure is detailed below:

### **Trustees and Associate Trustees as of 1<sup>st</sup> April 2025**



Management Meetings are held monthly with additional ad-hoc meetings in between as is necessary. All Meetings are minuted and Actions discussed and tracked.

In terms of recruitment of new board members, potential board members are invited to join board meetings 2-3 times at least to get an understanding of the business carried out in terms of objectives, financial position and actions. In due course, attendees are invited to become Associate Trustees. At a later point, Associate Trustees are invited on to the Board as Full Trustees at which point a Trustees Declaration is completed and signed. Members are recruited based on the experience they bring to the Board. There is no formal process for the induction and training of the trustees at present but this will be created in due course. In addition, the Board works closely with the Scottish Council for Voluntary Organisations and have regularly undertaken recommendations made as a result of their Governance Checker and good practice in regard to Training.

## **Staff & Remuneration**

FOHP has no employed staff and no staffing costs. Accordingly, there are also no pension obligations.

## **Volunteers**

FOHP has no staff and the Board of Trustees is entirely made up of volunteers. Additional new volunteers are urgently required to become Trustees and to support the Board in the furtherance of its objects and objectives.

We take this opportunity to thank every one of our dedicated volunteer Trustees without whom we would not be where we are today. We also want to thank any other volunteers and supporters who have given assistance in any way.

## **Trustees' responsibilities in relation to the financial statements**

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

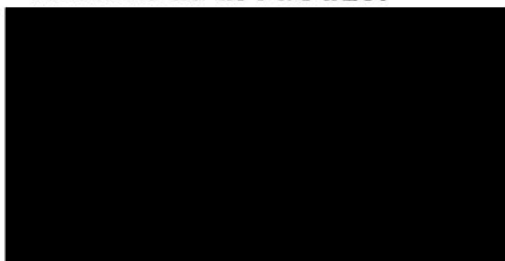
The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006 (as amended), and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities. The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

## **Administrative Information**

### **Registered Office - OSCR:**

c/o Whitehouse Farm,  
Montgarrie,  
Alford  
AB33 8AT

### **Trustees as at 01/04/25:**



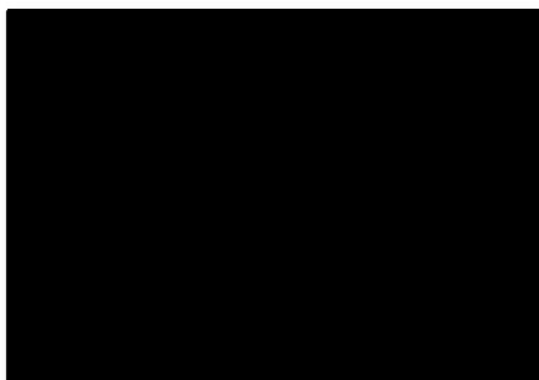
### **Independent Examiner**

Bridgeton Bookkeeping, Alford, AB33 8PX

### **Bankers**

Virgin Money, Aberdeen, AB10 1WD

Approved by the trustees on 31/05/25 and signed on their behalf by:





FRIENDS OF  
**HAUGHTON**  
COUNTRY PARK

Enhance  
Promote  
Protect  
Your Park!



#friendsofhaughtonpark

**FRIENDS of HAUGHTON PARK**  
**2-Tier SCIO - 51046**  
**Accounts for year to 31/03/25**



AWARDS  
FOR ALL  
SCOTLAND



Supported by

**Aberdeenshire**  
COUNCIL



**sportscotland**  
the national agency for sport

**FRIENDS of HAUGHTON PARK**  
**2-Tier SCIO - 51046**  
**SORP Accounts for year to 31/03/25**

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| <b>3</b> | <b>Statement of Cash Flows</b>           |
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**FRIENDS of HAUGHTON PARK**  
**2-Tier SC10 - 51046**  
**SORP Accounts for year to 31/03/25**

**Statement of Financial Activities**  
**(Profit & Loss)**

|                                             | Notes      | 31/03/25           | 31/03/25         | 31/03/25         | 31/03/24        |
|---------------------------------------------|------------|--------------------|------------------|------------------|-----------------|
|                                             |            | Unrestricted Funds | Restricted Funds | Total            | Total           |
| <b>Income from Charitable Activities</b>    | 1b,1c,3    |                    |                  |                  |                 |
| Donations                                   |            | £ -                | £ -              | £ -              | £ -             |
| Grants                                      |            | £ -                | £ 275,554        | £ 275,554        | £ 7,832         |
| Fundraising                                 |            | £ -                | £ -              | £ -              | £ -             |
| Misc                                        |            | £ 312              | £ -              | £ 312            | £ -             |
| Track                                       |            | £ 10               | £ -              | £ 10             | £ -             |
| Decom                                       |            | £ -                | £ -              | £ -              | £ -             |
| Bank Charges                                |            | £ 7                | £ -              | £ 7              | £ -             |
|                                             |            | <b>£ 329</b>       | <b>£ 275,554</b> | <b>£ 275,883</b> | <b>£ 7,832</b>  |
| <b>Cost of Sales</b>                        |            |                    |                  |                  |                 |
| Cost of Events                              |            | £ -                | £ -              | £ -              | £ -             |
| Cost of Goods Sold                          |            | £ -                | £ -              | £ -              | £ -             |
| <b>Total Cost of Sales</b>                  |            | <b>£ -</b>         | <b>£ -</b>       | <b>£ -</b>       | <b>£ -</b>      |
| <b>Expenditure on Charitable Activities</b> | 1d,1e,1f,4 |                    |                  |                  |                 |
| Admin                                       |            | £ 23               | £ -              | £ 23             | £ 49            |
| Equipment Purchased                         |            | £ 229              | £ -              | £ 229            | £ 240           |
| Professional Fees                           |            | £ 2,106            | £ -              | £ 2,106          | £ 11,603        |
| Bank Charges                                |            | £ 7                | £ -              | £ 7              | £ -             |
| Hall Hire                                   |            | £ 16               | £ -              | £ 16             | £ 18            |
| Insurance                                   |            | £ 2,208            | £ -              | £ 2,208          | £ 157           |
| Tract Maintenance                           |            | £ -                | £ -              | £ -              | £ -             |
|                                             |            | <b>£ 4,590</b>     | <b>£ -</b>       | <b>£ 4,590</b>   | <b>£ 12,066</b> |
| <b>Net Income/Expenditure</b>               |            | <b>-£ 4,261</b>    | <b>£ 275,554</b> | <b>£ 271,293</b> | <b>-£ 4,234</b> |
| <b>Reconciliation of Funds</b>              |            |                    |                  |                  |                 |
| Total Funds b/f                             |            | £ 3,019            | £ 25,020         | £ 28,038         | £ 32,273        |
| <b>Total Funds c/f</b>                      |            | <b>-£ 1,242</b>    | <b>£ 300,574</b> | <b>£ 299,332</b> | <b>£ 28,038</b> |

**FRIENDS of HAUGHTON PARK**  
**2-Tier SC10 - 51046**  
**SORP Accounts for year to 31/03/25**

**Statement of Financial Position**

**Balance Sheet**

**Fixed Assets**

Pump Track Investment & Build  
Misc (Signage & Pond Skimmers)

**Total Fixed Assets**

**Current Assets**

Debtors  
Cash at Bank  
Prepayments

**Total Current Assets**

**Liabilities**

Creditors Due < 1 year  
**Total Current Liabilities**

**Net Current Assets**

**Total Assets Less Current Liabilities**

**Charitable Funds**

Restricted funds  
Unrestricted funds  
**Total Charitable Funds**

Notes

31/03/25 31/03/24

1g, 6

£ 286,181 £ -  
£ 3,448 £ 3,448

**£ 289,629 £ 3,448**

1g, 7

£ - £ -  
£ 9,704 £ 24,591  
£ - £ -  
£ - £ -

**£ 9,704 £ 24,591**

1i, 8

£ - £ -  
£ - £ -

**£ 9,704 £ 24,591**

**£ 299,332 £ 28,039**

-£ 1,242 £ 3,019  
£ 300,574 £ 25,020  
**£ 299,332 £ 28,038**

**FRIENDS of HAUGHTON PARK**  
**2-Tier SC10 - 51046**  
**SORP Accounts for year to 31/03/25**

**Statement of Cash Flows**

Notes

**2025**

**2024**

**Operating Activities**

10

Receipts

£ 275,883 £ 7,832

Payments to suppliers and employees

£ 4,590 £ 12,066

**Net Cash Flows from Operating Activities**

**£ 271,293 -£ 4,234**

**Investing Activities**

Proceeds from sale of property, plant and equipment

£ - £ -

Payment for property, plant and equipment

£ - £ -

Other cash items from investing activities

£ - £ -

**Net Cash Flows from Investing Activities**

**£ - £ -**

**Net Cash Flows**

**£ 271,293 -£ 4,234**

**Cash and Cash Equivalents**

Cash and cash equivalents at beginning of period

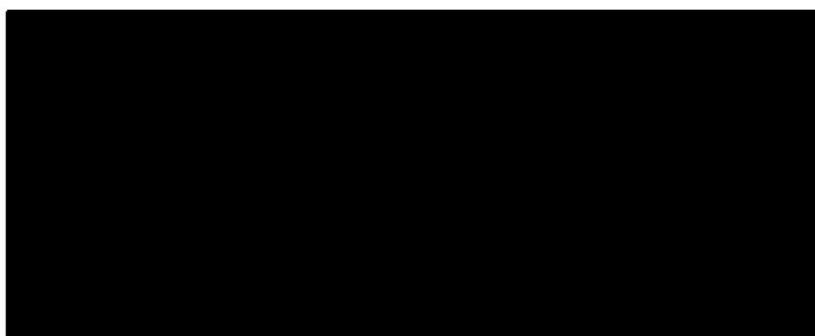
£ 28,038 £ 32,273

Net change in cash for period

£ 271,293 -£ 4,234

**Cash and cash equivalents at end of period**

**£ 299,332 £ 28,038**



## **FRIENDS OF HAUGHTON PARK – SCO51046**

### **Notes to the Accounts for the Period ended 31/03/25**

#### **1. Accounting Policies**

##### **a. Basis of preparation and assessment of the organisation**

The accounts for Friends of Haughton Park (FoHP) have historically been prepared by applying a General Accepted Accounting Principles Receipts & Payments process. Given that the FoHP Income exceeded the £250,000 for the financial period ended 31/3/25, this years annual accounts have been prepared in accordance with the Statement Of Recommended Practice Financial Reporting Standard 102. In accordance with paragraph 3.16B a small entity need not provide a specific disclosure (including those set out in paragraph 1A.18 and Appendix C or Appendix D to this section, as relevant) if the information resulting from that disclosure is not material, except when required by the Act regardless of materiality - this clause has been applied in certain cases.

##### **b. Funds Structure & Detail as at 31.03.25**

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects.

Restricted Funds are funds which are to be used in accordance with the specific restrictions imposed by the donor ie grant awards for specific projects. Further details of each restricted fund are disclosed below.

At the end of the financial year to 31/03/25 £9703.66 was held on account. Of this sum, the following is advised. No material amounts have been designated at the end of this reporting period.

Free Funds - £1,189.78 (Donations etc)  
Co-Op Community Fund £2,678.36 (Restricted)  
Signage - £851.00  
Co-op Community Fund £4,974.52 (Restricted)  
Track Maintenance Fund £10.00  
Decomissioning Fund £0.00

##### **c. Income Recognition**

All income is recognised once the charity has entitlement to the income.

Donations are recognised when the trust is notified in writing and/or funds are lodged in the bank account. Interest on funds held is included when received and the amount is notified and payable by the bank. No legacy gifts, dividends or interest on deposit feature in the organisations financial transactions thus far.

**d. Expenditure Recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis. All expenses are allocated or apportioned to the applicable expenditure headings. All Expenditure on Charitable Activities is operational expenditure. Any expenditure covered by grant monies received is allocated to Fixed Assets or to the specific stipulation of the grant.

**e. Irrecoverable VAT**

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

**f. Allocation of governance costs**

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. The costs are associated with statutory legal fees, auditing fees, GDPR expenses etc and the apportionment of direct or overhead costs – see below for further detail.

**g. Tangible, Fixed Assets and depreciation**

All assets costing more than £500 are capitalised and valued at historical purchase cost. Depreciation currently not calculated. Valuation of buildings is estimated and depreciation is not applied given that Buildings are leased not owned.

**h. Staff/Pensions**

FoHP as an organisation does not employ staff. All roles within the organisation are carried out by volunteers. On this basis there are no staffing costs and there are no relating pension obligations.

**i. Contingent Liabilities**

There are currently no contingent liabilities help by FoHP.

**2. Trustees Expenses**

The Trustees of FoHP give freely their time and expertise without any form of remuneration or other benefit in cash or kind. Appropriate expenses will be refunded to the trustees should they be incurred but thus far no expenses have been incurred or claimed.

**3. Investment Income**

FoHP hold no investment income as at 31/3/25

**4. Governance Costs have been quantified as follows. In terms of Support Costs – Statute of Materiality has been applied.**

Governance Costs are recorded as follows:

|                                   |               |
|-----------------------------------|---------------|
|                                   | <b>310325</b> |
| Accounting/Auditors Fees          | £0.00         |
| Licences & Relevant Subscriptions | £0.00         |
| Cost of Meetings                  | £16.00        |
| ICO (GDPR Fee)                    | £35.00        |

**Total Governance Costs****£51.00****5. Analysis of Charitable Expenditure – Statute of Materiality has been applied.****6. Fixed Assets**

Fixed assets are estimated as below. Value for Buildings & Infrastructure is arrived at based on the investment costs for construction of the pump track and all ability trail.

|                                |                    |
|--------------------------------|--------------------|
|                                | <b>310325</b>      |
| Pump Track &                   | £286,181.00        |
| Misc (Signage & Pond Skimmers) | 3448.00            |
| Disposals                      | 0.00               |
|                                |                    |
| <b>As at 310325</b>            | <b>£289,629.00</b> |

**7. Analysis of Current Assets**

|                        |                  |
|------------------------|------------------|
|                        | <b>310325</b>    |
| Cash at Bank – Current | £9,703.66        |
|                        |                  |
| <b>Total</b>           | <b>£9,703.66</b> |

**8. Analysis of Current Liabilities**

FoHP have no current liabilities as at 310325..

## 9. Analysis of charitable funds for the year to 31.03.25

### ANALYSIS OF CHARITABLE FUNDS

| Analysis of Funds             | Funds c/f as at 31/03/2025 |
|-------------------------------|----------------------------|
|                               |                            |
|                               |                            |
| <b>Unrestricted Funds</b>     | <b>1189.78</b>             |
|                               |                            |
| <b>Restricted Funds</b>       |                            |
| Co-Op Community Fund 2020     | 2847.22                    |
| Misc Signage                  | 851.00                     |
| Co-OP Community Fund 2024     | 4805.56                    |
| Track Maintenance             | 10.00                      |
| <b>Restricted Funds Total</b> | <b>8513.87</b>             |
|                               |                            |
| <b>Total Funds</b>            | <b>9703.65</b>             |

## 10. Reconciliation of net movements in funds to net cash flow from operating activities

### Statement of Cash Flows

#### Operating Activities

|                                                 |                  |                 |
|-------------------------------------------------|------------------|-----------------|
| Receipts                                        | £ 275,883        | £ 7,832         |
| Payments to suppliers and employees             | £ 4,590          | £ 12,066        |
| <b>Net Cash Flows from Operating Activities</b> | <b>£ 271,293</b> | <b>-£ 4,234</b> |

#### Investing Activities

|                                                     |            |            |
|-----------------------------------------------------|------------|------------|
| Proceeds from sale of property, plant and equipment | £ -        | £ -        |
| Payment for property, plant and equipment           | £ -        | £ -        |
| Other cash items from investing activities          | £ -        | £ -        |
| <b>Net Cash Flows from Investing Activities</b>     | <b>£ -</b> | <b>£ -</b> |

#### Net Cash Flows

**£ 271,293 -£ 4,234**

#### Cash and Cash Equivalents

|                                                   |                  |                 |
|---------------------------------------------------|------------------|-----------------|
| Cash and cash equivalents at beginning of period  | £ 28,038         | £ 32,273        |
| Net change in cash for period                     | £ 271,293        | -£ 4,234        |
| <b>Cash and cash equivalents at end of period</b> | <b>£ 299,332</b> | <b>£ 28,038</b> |

## 11. Disclosure of Audit, Independent and other financial service fees

FoHP has no disclosure to make, independent examination by an authorised body was carried out – Bridgeton Bookkeeping Ltd free of charge.

**12. Disclosure of related party transactions**

FoHP has no disclosure to make in this regard as there are no related party transactions.

**13. Miscellaneous Operational Notes pertinent to the Annual Accounts**

FoHP has no Miscellaneous Operational Notes pertinent to the Annual Accounts to make.

## Independent examiner's report to the trustees of Friends of Haughton Park

I report on the accounts of the charity for the year ended 31<sup>st</sup> March 2025.

### *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 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 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.

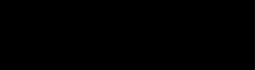
### *Independent examiner's statement*

In the course of my examination, no matter has come to my attention

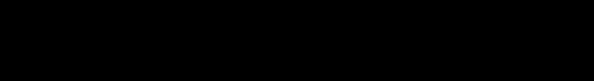
1. which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
- 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.

Name 

Relevant Professional qualification/professional body: AAT

Add 

Date 