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Charity number
SC051509

Friends of Howwood Park SCIO

Annual Report and Financial Statements for the Year Ended

31 December 2025

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Friends of Howwood Park SCIO
Report and accounts
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Friends of Howwood Park SCIO
Company Information

Trustees
Gillian Whyte
Lynda Reid
Linda McNamee

Accountants
Leaf Accounting Ltd
7 Beatrice Gardens
Houston
PA6 7ES

Charitable number
SC051509

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Friends of Howwood Park SCIO
Registered number:
Directors' Report

The trustees have pleasure in presenting their report and the unaudited financial statements of the charity for the period ended 31/12/25.

Reference and Administrative Details

Charity name	Friends of Howwood Park SCIO
Company registration number	
Charity registration number	SC051509
Registered office and operation address	41 Linister Crescent Howwood Johnstone PA9 1DS
Telephone number	07834817337
Email	friendsofhowwoodpark@hotmail.com
Website	http://www.friendsofhowwoodpark.com/
Facebook	https://www.facebook.com/profile.php?id=100067782758141

Trustees
The following persons served as trustees during the year:

Gillian Whyte	Chairperso
Lynda Reid	Secretary
Linda McNamee	Treasurer



Advisors
Independent Examiner: Leaf Accounting Ltd, 7 Beatrice Gardens, Houston, PA6 7ES

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Friends of Howwood Park SCIO
Registered number:
Directors' Report

Structure, Governance and Management

Friends of Howwood Park SCIO is a Scottish Charitable Incorporated Organisation governed by its constitution. The charity is registered with the Office of the Scottish Charity Regulator (OSCR), charity number SC0051509.

This SCIO was incorporated on 7th August 2025 as a result of the conversion of a charitable company (Company number: SC716490, company name: FRIENDS OF HOWWOOD PARK LTD)

Objectives and Activities

The objective of Friends of Howwood Park is to help ensure Howwood Park is a well maintained and safe public site which can enhance the quality of life for local people by improving their physical and mental health and act as a focus for bringing people together, in particular;

1. The advancement of environmental protection and improvements of Howwood Park, for the benefit of the public, now and in the future;

2. The advancement of citizenship or community development (including rural or urban regeneration) to promote community sustainability and participation by linking with others to develop skills and experience allowing them to undertake activities or deliver initiatives as well as promoting, encouraging partnership, and offering networking opportunities for local people;

3. The organisation and provision of recreational and leisure facilities and activities with the objects of improving the conditions of life for people of all abilities for which the facilities and activities are primarily intended, encouraging correct use of the facilities and engagement in activities appropriate to the environment, and benefitting and further protecting and improving the Park.

Acheivements and performance

Our acheivements this year include the following:

Park improvements

- Installation of raised planter around the shelter within the park. Filled with compost and planted up by volunteers.
- Continued to run the 'Little Free Library' located in the park.
- Organised and funded repainting of the football goals within the park.

Regular Clubs & Regular Classes

- Continued to host the 'Tuesday Club' in the Pavilion (weekly between November and March, monthly between April and October). We ran the 'Tuesday Club' in the Pavilion during November and December (which continued into 2025) between 11am – 1pm each week. This was a club primarily for older people in the village where we hosted an activity such as bingo, a quiz, a talk etc followed with hot food and drinks. Day trip to Loch Lomond, Christmas Lunch and a Halloween Party.
- Liaising with 'Get Active Coaching' to run a multi-sport community sport programme for kids and young people aged 8-15.
- Mindfulness classes in the Pavilion
- Hosted weekly Adult Cooking Classes for 6 weeks.
- Hosted weekly adult 'Art Classes' from the Pavilion, which still run weekly.

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Outdoor Events

- Ran an 'Easter Scavenger Hunt'.
- Hosted a 'Summer Fun Day' with Vintage Vehicle drive by, bouncy castle, water fights, Scavenger Hunt, music, bubble machine and more.
- Opened the Pavilion to sell refreshments and provide a toilet facility during junior football matches throughout the summer.

Indoor Events

- Hosted a 'Table Top' sale of pre-loved goods and a 'Toy Sale' donated by local people.
- Ran free 'Electrical Testing' drop in sessions for local people to have their portable appliances checked. Hosted a 'Stop the Scams' talk by Virgin Money to warn local people about the danger of financial scams.
- Hosted a talk by the RSPB about Garden Birds.
- Scottish Fire Rescue safety talk.

Other

- Organising return of lost property left at Howwood Park.
- Renting of space within Pavilion to individuals and groups who hosted various activities including mindfulness classes, birthday parties, cubs, brownies, and meetings.
- Continued to run the 'Howwood Hire Hub' from the Pavilion, where local people can hire rarely used items such as gazebos, wallpaper strippers and hedge cutters from us for a small fee.
- We ran a 'Christmas Shoebox Appeal' for local elderly people from the Pavilion, where local people filled a box which we distributed to elderly people the week before Christmas.
- We continue to run the 'Little Free Library' from the park where local people drop off and borrow books.

Friends of Howwood Park were successful in securing grants to take forward our aims from the following funders during 2025;

- Engage Renfrewshire - £11,520 – Funding for Manager for 12 months
- Greater Renfrewshire and Inverclyde Local Area Group - £2,972.50 – 'Howwood Helping Hands' (Purchase of Laptop, Planter, and Food Bags for Elderly Tuesday Club attendees)
- Greater Renfrewshire and Inverclyde Local Area Group - £3,950 – 'Howwood Hire Hub' – Purchase of tools and equipment to hire to local people.
- Renfrewshire Council – Local Area Partnership Funding - £2,320 – Essential Running Costs
- Renfrewshire Council – Celebrating Renfrewshire - £3,250 – Junior Football Team Assistance (re-turf goals, footballs, nets etc)
- Corra Foundation - £2,800 - day trips for Tuesday Club
- Renfrewshire Council - Winter Connections Funding - £2,000
- W G Edwards – £959 - Tuesday Club Day Trip
- Renfrewshire Council - Mindfulness classses - £900

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Reserves
Unspent funding is reserved to be spent on the purpose for which it was granted.

The trustees consider that the current level of reserves is sufficient for the organisation, but will continue to review on a regular basis throughout the year.

Our plans for next year (2026) are;

- We shall hold our annual Easter Egg Hunt.
- We shall have a Table Top sale of donated goods to raise funds for our group.
- We shall continue running our Little Free Library.
- We shall continue running the Tuesday Club on a weekly basis until the end of March. We shall then run this monthly over the summer and autumn, and weekly again during the winter.
- We shall run another Christmas Shoebox Appeal.
- We shall open the Pavilion during weekends over the summer to sell refreshments and to provide a toilet facility for park users.
- We shall rent out the Pavilion to local people and groups, including an art group, cooking group, crochet group and board games group.
- We shall continue to run the Howwood Hire Hub.
- We will work with the Unpaid Work (Community Service) team at Renfrewshire Council to help maintain and improve Howwood Park.
- We shall continue organising the return of lost property left at Howwood Park.

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Friends of Howwood Park SCIO
Registered number:
Directors' Report

Trustees' responsibilities

The trustees are responsible for preparing the Trustees Annual Report and the 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 Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the organisation and of the incoming resources and application of resources of the the organisation for that year. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the 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 accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the the organisation and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the trust deed. They are also responsible for safeguarding the assets of the the organisation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees' report was approved by the Board of Trustees.

Disclosure of information to independent examiner

Each person who was a director at the time this report was approved confirms that:

- so far as he is aware, there is no relevant audit information of which the company's auditor is unaware; and
- he has taken all the steps that he ought to have taken as a director in order to make himself aware of any relevant audit information and to establish that the company's auditor is aware of that information.

DocuSigned by:
Gillian Whyte
DEF22ACBB63B492...

Gillian Whyte
Trustee
Signed on behalf of the board on 30/09/2026

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Friends of Howwood Park SCIO
Independent Examiners' Report

I report to the Trustees of the Friends of Howwood Park SCIO on the accounts of the charity for the period ended 31st December 2025 which are set out on pages 8 to 9.

Respective responsibilites 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 (as amended). 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.

As a practising member of the Institute of Chartered Accountants of Scotland, we are subject to its ethical and other professional requirements, which are detailed at https://icas.com/FrameworkforthePreparationofAccounts.

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 trustees have not met 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 8 of the 2006 Accounts Regulations

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

You consider that the organisation is exempt from an audit for the period ended 31st December 2025. You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Charities Accounts (Scotland) Regulations 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year.

Alison Donaldson for and on behalf of
LEAF Accounting Ltd
Chartered Accountants

7 Beatrice Gardens
Houston
Renfrewshire
PA6 7ES

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Friends of Howwood Park SCIO
Income and expenditure statement
for the year ended 31 December 2025

	Notes	2025			2024		
		Restricted	Unrestricted	Total	Restricted	Unrestricted	Total
		£	£	£	£	£	£
Receipts from:							
Donations	3	-	-	-	-	-	-
Charitable activities	4	33,306	-	33,306	22,514	-	22,514
Trading activities	5	-	1,139	1,139	-	300	
		33,306	1,139	34,445	22,514	300	22,814
Cost of sales		(9,378)	-	(9,378)	(5,825)	-	(5,825)
Gross profit		23,928	1,139	25,067	16,689	300	16,989
Payments on:							
Administrative expenses	6, 7	(18,865)	(943)	(19,808)	(20,873)	(76)	(20,949)
Surplus/(deficit) for the year		5,063	196	5,259	(4,184)	224	(3,960)
Total funds brought forward		866	592	1,458	5,050	368	5,418
Total funds carried forward		5,929	788	6,717	866	592	1,458

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Friends of Howwood Park SCIO
Registered number:
Balance Sheet
as at 31 December 2025

		2025			2024
	Notes	Restricted	Unrestricted	Total	
				£	£
Fixed assets					
Tangible assets	8	120,034	-	120,034	123,453
Current assets					
Debtors	9	133	-	133	133
Cash at bank and in hand		20,138	592	20,730	14,888
		20,271	592	20,863	15,021
Creditors: amounts falling due within one year	11	(134,180)	-	(134,180)	(137,016)
Net current liabilities		(113,909)	592	(113,317)	(121,995)
Net assets		6,125	592	6,717	1,458
Capital and reserves					
Restricted fund	12	5,929	-	5,929	866
Unrestricted fund	12	-	788	788	592
Shareholders' funds		5,929	788	6,717	1,458

Gillian Whyte
Director
Approved by the board on

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Friends of Howwood Park SCIO
Notes to the Accounts
for the year ended 31 December 2025

1 Accounting policies

Basis of preparation
The accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The Trustees consider that there are no material uncertainties on the charity's ability to carry on as a going concern.

Turnover
All incoming resources are included when the charity is legally entitled to the income and the amount can be quantified with reasonable certainty.

Tangible fixed assets
Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 50 years, reducing balance
Fixtures, fittings, tools and equipment	over 5 years, reducing balance

Debtors
Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts.

Creditors
Short term creditors are measured at transaction price (which is usually the invoice price).

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity.
Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes. During the year the charity received income in relation to restricted funds, the full details of which can be found in note 4.

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Friends of Howwood Park SCIO
Notes to the Accounts
for the year ended 31 December 2025

2	**Employees**	**2025 Number**	**2024 Number**
	Average number of persons employed by the charity	1	0

3	**Income from subscriptions and donations**	**2025 £**	**2024 £**
	Donations in lieu of fitness class/bingo	-	-
		-	-

4	**Income from charitable activities**	**2025**	**2024**
	Renfrewshire Council - Winter connections	2,000	2,469
	LAP Funding	2,320	2,048
	Refurbishment programme	2,834	2,833
	Renfrewshire council - Mindfulness and Art Classes	700	
	Renfrewshire council - Howwood Hire Hub	3,950	7,627
	Greater Renfrewshire and Inverclyde Rural Community Led Local Development Fund	2,973	2,973
	Renfrewshire council section 10	-	1,915
	My Park Scotland	-	1,500
	Electrical Safety First	-	900
	Action Earth Funding	-	250
	Celebrating Renfrewshire - Junior Football Training	3,250	-
	W. G. Edwards Charitable Foundation	959	-
	Engage Renfrewshire - Community Mental Health and Wellbeing Fund	11,520	-
	Corra Foundation - Tuesday Club	2,800	-
		33,306	22,515

Grants received during the year were all restricted (2024: £22,515).
No unrestricted grants were received during the year (2024: Nil)

5	**Income from trading activities**	**2025**	**2024**
	Hall hire	1,139	300
		1,139	300

5	**Analysis of charitable expenditure**	**2025 £**	**2024 £**
	Personnel costs	12,573	1,966
	Premises costs	40	867
	General administrative costs	1,977	13,462
	Depreciation	4,268	3,985
	Event costs	-	-
	Other legal and professional costs	950	669
		19,808	20,949

Support costs have not been separately identified as the trustees consider there is only one charitable activity. Therefore support costs relate wholly to that activity and have not been separately identified.

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6 Related party transactions

The total amount paid to trustees during the year was £1,246 (2024: £1,246), with amounts paid to trustees shown below.

Trustee, Gillian Whyte was reimbursed expenses totalling £0 (2024: £75) in connection with charitable activities to reimburse for running costs incurred, as well as being paid £11,065 (2024: £691) for services provided in the functioning of groups within the facility.

Trustee, Lynda Reid, was paid amounts totalling £720 (2024: £766) for services provided in the functioning of groups within the facility.

Payments of £810 were made to Gary Whyte, a connected person, for services provided in the functioning of groups within the facility.

Payments of £440 were made to George Whyte, a connected person, for trade services provided at market rate.

There were no other related party transactions during the year.

7 Net expenditure for the year

This is stated after charging	2025 £	2024 £
Independent examiner's fee	500	500
Depreciation	4,268	3,985
	4,768	4,485

8 Tangible fixed assets

	Plant and machinery £	Total £	Total £
Cost			
At 1 January 2025	7,485	7,485	14,970
Additions	849	849	1,698
At 31 December 2025	8,334	8,334	16,668
Depreciation			
At 1 January 2025	2,597	2,597	5,194
Charge for the year	1,780	1,780	3,560
At 31 December 2025	4,377	4,377	8,754
Net book value			
At 31 December 2025	3,957	3,957	7,914
At 31 December 2024	4,888	4,888	9,776

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Friends of Howwood Park SCIO
Notes to the Accounts
for the year ended 31 December 2025

9	**Debtors**	**2025**	**2024**
		£	**£**
	Other debtors	133	133

10	**Creditors: amounts falling due within one year**	**2025**	**2024**
		£	**£**
	Accruals	500	500
	Other creditors	133,680	136,516
		134,180	137,016

11	**Movement in funds**	**As at 1st Jan 2025**	**Income**	**Expenditure**	**As at 31st Dec 2025**
		£	**£**	**£**	**£**
	Unrestricted:	592	1,139	(943)	788
	Restricted:				
	Renfrewshire Council - Winter connections	604	2,000	(752)	1,852
	LAP Funding	1	2,320	(2,036)	285
	Refurbishment programme Greater Renfrewshire and Inverclyde	(232)	2,834	(2,602)	-
	Rural Community Led Action Group - Howwood Community Engagement Fund	-	2,973	(2,690)	283
	Renfrewshire Council Section 10	493	-	(48)	445
	Renfrewshire council - Mindfulness and Art Classes		700	(527)	173
	Renfrewshire council - Howwood Hire Hub		3,950	(3,950)	-
	Celebrating Renfrewshire - Junior Football Training	-	3,250	(802)	2,448
	W. G. Edwards Charitable Foundation	-	959	(959)	-
	Engage Renfrewshire - Community Mental Health and Wellbeing Fund	-	11,520	(10,473)	1,047
	Corra Foundation - Tuesday Club	-	2,800	(3,404)	(604)
		1,458	34,445	(29,186)	6,717

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Friends of Howwood Park SCIO
Notes to the Accounts
for the year ended 31 December 2025

	As at 1st Jan 2024	Income	Expenditure	As at 31st Dec 2024
	£	£	£	£
Unrestricted:	368	300	(76)	592
Restricted:				
Celebrating Renfrewshire - Teen Adventures	2,437	3,127	(5,564)	-
Winter connections	1,605	2,000	(3,001)	604
LAP Funding	1,008	2,048	(3,055)	1
Refurbishment programme	-	5,334	(5,566)	(232)
Greater Renfrewshire and Inverclyde Rural Community Led Action Group - Howwood Community Engagement Fund	-	2,469	(2,469)	-
Renfrewshire Council Section 10	-	1,915	(1,422)	493
Myparkscotland parks for life funding	-	1,500	(1,500)	-
LAG Funding - Howwood Hub Hire	-	2,973	(2,973)	-
Electrical Safety First	-	900	(900)	-
Action Earth Funding	-	250	(250)	-
	5,418	22,816	(26,776)	1,458

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Friends of Howwood Park SCIO
Detailed profit and loss account
for the year ended 31 December 2025
This schedule does not form part of the statutory accounts

	2025 £	2024 £
Sales	34,445	22,814
Cost of sales	(9,378)	(5,825)
Gross profit	25,067	16,989
Administrative expenses	(19,808)	(20,949)
Operating profit/(loss)	5,259	(3,960)
Profit/(loss) before tax	5,259	(3,960)

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Friends of Howwood Park SCIO
Detailed profit and loss account
for the year ended 31 December 2025
This schedule does not form part of the statutory accounts

	2025 £	2024 £
Sales		
Sales	34,445	22,815
Cost of sales		
Other direct costs	9,378	5,825
Administrative expenses		
Employee costs:		
Wages and salaries	12,573	1,966
	12,573	1,966
Premises costs:		
Cleaning	40	867
	40	867
General administrative expenses:		
Postage	7	7
Stationery and printing	217	175
Bank charges	10	-
Insurance	146	146
Equipment expensed	-	5,757
Software	115	248
Repairs and maintenance	1,494	5,938
Depreciation	4,268	3,985
Sundry expenses	(12)	1,191
	6,245	17,447
Legal and professional costs:		
Accountancy fees	500	500
Other legal and professional	450	169
	950	669
	19,808	20,949