



## Independent Examiner's Report to the Trustees of Buchan Giving Tree (SC051256)

I report on the accounts of the charity for the year ended 30 September 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 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 Charities Accounts (Scotland) Regulations 2006. 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 the 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.

A handwritten signature in black ink that reads 'Rachel Cameron'.

Name: Rachel Cameron, CA, CTA

Relevant Professional Qualification/Professional Body: ICAS, Chartered Institute of Taxation

Address – Bank House, Seaforth Street, Fraserburgh, AB43 9BB

Date: 4/3/2026

**PETERHEAD**  
4 Marischal Street | Peterhead | AB42 1HU  
T: 01779 400525

**FRASERBURGH**  
Bank House | Seaforth Street | Fraserburgh | AB43 9BB  
T: 01346 589360

**TURRIFF**  
14B Main Street | Turriff | AB53 4AD  
T: 01888 538822

[info@msquaredaccountants.co.uk](mailto:info@msquaredaccountants.co.uk)

The Buchan Giving Tree  
 For The Year Ended 30 September 2025  
 Income and Expenditure

	2025		2024
	£	£	£
<b>Income</b>			
Donations	36,820		15,555
Food Hampers	1,000		-
Water Rates Refund	770		-
	<u>38,590</u>	38,590	<u>15,555</u>
<b>Expenses</b>			
Energy	2,210		2,379
Insurance	592		549
Phone	96		96
Fundraising	4,994		3,334
Donations	200		-
Food Hampers	1,484		-
Charitable activities	3,601		456
Accountancy	420		440
Repairs	1,077		1,540
Rates	2,241		2,241
Sundry	777		433
	<u>17,692</u>	17,692	<u>11,467</u>
<b>Profit For Year</b>		<u><u>20,898</u></u>	<u><u>4,088</u></u>