

The Buzz Project

Scottish Charity Number SC043565

Annual Report and Financial Statements

For the year ended 30th November 2025

Independent examiner's report to the trustees on the unaudited accounts of The Buzz Project.

I report on the accounts of the Charity for the year ended 30th November 2025 which are set out on pages 3 to 6.

Respective responsibilities of trustees and independent 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) (d) 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 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 other than that disclosed below.

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, 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

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

Marie McMillan

Marie McMillan Cert Acct (Open)
Date: -30th August 2026
Finance Manager
Voluntary Action Lochaber
An Drochaid, Claggan Road
Fort William
PH33 6PH



The Buzz Project
Receipts and Payments Accounts
For the year ended 30th November 2025
Scottish Charity Number SC043565

		Year to 2025 Unrestricted £	Year to 2025 Restricted £	Year to 2025 Total £	Year to 2024 Total £
Receipts	Note				
Grants and Donations					
Grants	4	-	45,055	45,055	37,534
Donations	5	320	-	320	1,029
Bank interest received		-	-	-	-
Other Charitable Activities					
Misc		-	-	-	2,640
Office Rental Income		315	-	315	577
Total Receipts		635	45,055	45,690	41,780
Payments					
Charitable Activities					
Telephone and Internet		163	822	985	1,331
Stationery / Postage		-	192	192	148
Premises Expenses / Utilities		3,659	8,762	12,421	13,374
Building Repairs / Maintenance		2,840	-	2,840	353
Insurance & Membership Costs		672	1,798	2,470	2,917
Staff Costs		9,222	26,516	35,738	36,123
Volunteer Training / Expenses / HR		-	205	205	700
Equipment & Other Business Expenses		150	124	274	1,008
Payroll Services		86	391	477	510
Misc		629	157	786	96
Governance Costs					
Independent Examination	7	-	380	380	240
Total Payments		17,420	39,347	56,767	56,801
Surplus/(Deficit) for the year before transfers		(16,785)	5,708	(11,077)	(15,021)
Transfers between funds	6	220	(220)	-	-
Surplus/(Deficit) for the year		(16,565)	5,488	(11,077)	(15,021)

The Buzz Project
Receipts and Payments Accounts
For the year ended 30th November 2025
Scottish Charity Number SC043565

	Year to 2025 Unrestricted £	Year to 2025 Restricted £	Year to 2025 Total £	Year to 2024 Total £
Statement of Balances - as at 30th November 2025				
Opening cash at bank and in hand	17,598	13,369	30,967	45,988
Add Income	635	45,055	45,690	41,780
	18,233	58,424	76,657	87,768
Less Expenditure	17,420	39,347	56,767	56,801
Transfers	6 220	(220)	-	-
Closing cash at bank and in hand	1,033	18,857	19,890	30,967
Bank and Cash Balances				
Bank Treasurer's Account	1,033	18,857	19,890	30,967
Outstanding Lodgements	-	-	-	-
Outstanding Cheques	-	-	-	-
Petty Cash	-	-	-	-
9 & 10	1,033	18,857	19,890	30,967
	-	-	-	-

Signed on behalf of all Trustees:

Simon Abberley

Name: Simon Abberley (Trustee)

Date: 30th August 2026

The notes on pages 5 to 6 form part of these financial statements

The Buzz Project
Scottish Charity Number SC043565
Notes to the accounts
For the year ended 30th November 2025

1 Basis of Accounting

These 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).

2 Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the SCIO. The trustees maintain a single unrestricted fund for the day-to-day running of the Charity. During the year the charity received misc donations totalling £320.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes. Grants totalling £45,055 were received for specific costs & various initiatives.

3 Related party transactions

No remuneration was paid to the trustees or any connected persons during the year (2024: £NIL).

4 Grants

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
The Robertson Trust	-	15,000	15,000	16,450
Awards for All	-	8,355	8,355	-
UK Youth	-	6,700	6,700	5,800
Highland Council Summer Activities	-	-	-	4,000
HC Community Regeneration Fund	-	-	-	4,800
Highland Third Sector Interface	-	15,000	15,000	6,484
	-	45,055	45,055	37,534

5 Donations

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
Misc Donations	320	-	320	1,029
	320	-	320	1,029

6 Transfers between funds

£219.85 was transferred from restricted funds to clear small underspends on Grants. (2025: £NIL).

7 Governance Costs

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
Independent Examination	380	-	380	240
	380	-	380	240

8 Volunteers

The trustees would like to record their thanks to all the volunteers who dedicate a significant amount of time for no remuneration to the charity.

9 Restricted Funds

	At 1st December 2024	Incoming	Outgoing	Transfers	At 30th November 2025
The Robertson Trust	4,683	15,000	(10,429)	-	9,254
Highland Third Sector Interface	5,784	-	(5,760)	-	24
Highland Third Sector Interface	-	15,000	(14,981)	-	19
UK Youth	340	6,700	(7,007)	-	33
Youth Highland	2,172	-	(70)	-	2,102
Highland Cares Summer Funding	188	-	-	(188)	-
HC Community Regeneration Fund	31	-	-	(31)	-
Awards for All	-	8,355	(1,046)	-	7,309
Lochaber Community Fundraising	171	-	(54)	-	117
	13,369	45,055	(39,347)	(220)	18,857

10 Unrestricted Funds

	At 1st December 2024	Incoming	Outgoing	Transfers	At 30th November 2025
Unrestricted Funds	17,598	635	(17,420)	220	1,033
	17,598	635	(17,420)	220	1,033