

The Buchan Giving Tree (SCIO)

Scotland · Charity number SC051256

Details

Known as	Giving Tree
Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2021-09-14
Register	View on the OSCR register

Contact

Address	Unit 3 & 4 Drummers Corner Peterhead AB42 1ZP
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Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the prevention or relief of poverty'

What the charity does: We help by supplying goods, and personal items to families to alleviate poverty and improve equality and increase attainment in the school environment. We run events for special occasions such as Easter, summer and Christmas, giving all the children and families free access to the events, We provide school uniforms for children who would possibly not have access due to financial restraints within the household. We accept referrals from local authority services for Christmas gifts for children who may need a little help with providing all that is required to provide a traditional Christmas where the children receive gifts, food and warmth. We are a referral agency for the local foodbank and issue vouchers also for families to choose their own items, reducing stigma and enabling them to make cost effective healthy meals they chose.

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

Objectives: The organisation's purposes are: 4.1 The prevention or relief of poverty through providing essential items including food, clothing and equipment.

Geography

- **Main operating location:** Aberdeenshire
- **Geographical spread:** Wider, but within one local authority area

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£38,590	£17,692	-	0
2024-09-30	£15,555	£11,467	-	0
2023-09-30	£18,202	£16,689	-	0
2022-09-30	£33,078	£19,379	-	0

The Buchan Giving Tree (SCIO)

Scotland - Charity number SC051256

Accounts



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

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

	2025		2024
	£	£	£
Income			
Donations	36,820		15,555
Food Hampers	1,000		-
Water Rates Refund	770		-
	38,590	38,590	15,555
Expenses			
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
	17,692	17,692	11,467
Profit For Year		20,898	4,088

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Accounts



Chairs report

Buchan giving tree

During the last year we have facilitated our events that are free and open to all who would like to attend.

Easter event over 100 children attended, and thanks go to all the shops in the town that participated in the event, this event was very well supported and cost in the region of £1000.

Teddy bear hunt in July was attended by 120 children and again was a free event, we spent around £2000 on that event.

Scottish week parade and characters cost in the region of £250

Back to school event in July also was help to which was well attended and any surplus was donated equally to the schools.

Our Xmas event was a great success again this year with over 20 tree hosts and donation points, many bank donations too meant that we have a healthy bank balance again going forward to 2025.

Xmas party

We received almost 400 referrals which we then distributed to the local schools and agencies resulting in us delivering just short of 6000 items to children. Each bag contains toys, clothing, pyjamas and coats. Food hampers were also available on request.

£1000 was donated by Shell for our hamper appeal and this year we had an appeal to nominate 'your neighbour' friend or person who may live alone and benefit from a luxury food hamper. We

spent time with the nominees in their homes when we delivered the hamper, sharing stories and enjoying each other's company.

This coming year we have already booked our events and look forward to facilitating more events during the market days.

During this year we have also furnished homes, donated starter packs, toaster kettle, microwave etc to many homes, and average of 28 per year.

We are also a responder to police should they have an emergency that requires a person/ family in need of clothing, baby items or household items.

In the year ahead we would like to gain more volunteers as we expect to be busier than ever. The cost-of-living crisis isn't letting up and so many people are on a negative income, resulting in more requests for help with top ups of gas and electric and food vouchers.

We are also a food bank referrer and can help with that too, although we would be inclined to signpost them to other agencies to have a full, holistic assessment done to look at their situation to help more.



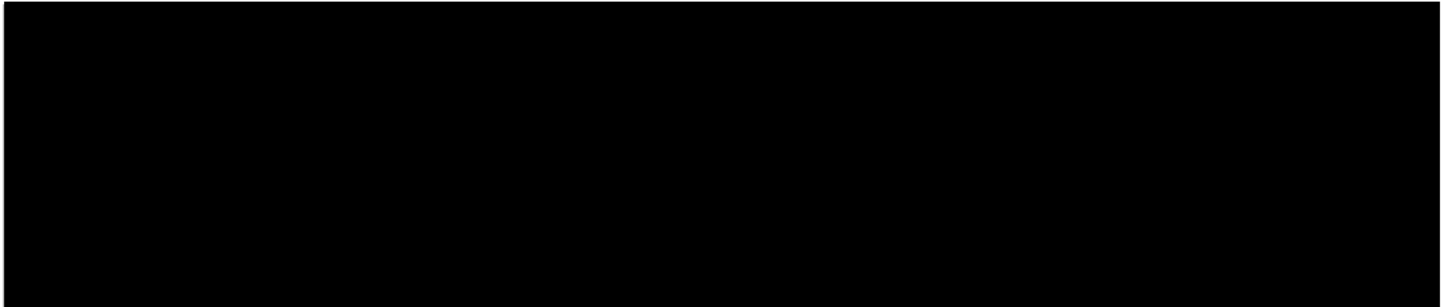
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The Buchan Giving Tree
For The Year Ended 30 September 2024
Income and Expenditure

	2024		2023	
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Income				
Donations	15,555		15,267	
Fundraising	-		435	
Food Hampers	-		2,000	
Xmas Appeal	-		500	
	<hr/>	15,555	<hr/>	18,202
Expenses				
Energy	2,379		2,675	
Insurance	549		534	
Phone	96		94	
Purchases	-		224	
Management Fees	-		-	
Water	-		643	
Fundraising	3,334		2,937	
Donations	-		300	
Food Hampers	-		1,583	
Charitable activities	456		275	
Accountancy	440		490	
Repairs	1,540		-	
Rates	2,241		6,424	
Sundry	433		510	
	<hr/>	11,467	<hr/>	16,689
		<hr/>		<hr/>
Profit For Year		<u><u>4,088</u></u>		<u><u>1,513</u></u>

The Buchan Giving Tree
For The Year Ended 30 September 2024
Balance Sheet

	2024		2023	
	£	£	£	£
Current Assets				
Bank	<u>19,740</u>		<u>15,632</u>	
Current Liabilities				
Accruals	<u>440</u>		<u>420</u>	
Net Assets		<u><u>19,300</u></u>		<u><u>15,212</u></u>
Capital				
Profit For Year		4,088		1,513
Retained Earnings		<u>15,212</u>		<u>13,699</u>
		<u><u>19,300</u></u>		<u><u>15,212</u></u>



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