Company registration number: SC240119
Charity registration number: SC034008

BUCHAN DEVELOPMENT PARTNERSHIP
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

Buchan Development Partnership
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Buchan Development Partnership
Company No. SC240119
Trustees' Report For The Year Ended 31 March 2026

The trustees present their report and the financial statements for the year ended 31 March 2026.

Objectives and Activities

Aims and Objectives

Buchan Development Partnership (BDP) is an independent, membership-led organisation working with communities across Buchan to support sustainable community development.

The charity's charitable purposes are to advance citizenship and community development, including rural regeneration, environmental protection and environmental improvement.

Our vision is to help create sustainable, resilient and thriving communities where local people are empowered to influence decisions, develop community facilities and deliver projects that improve the places in which they live. We work alongside communities to build local capacity, strengthen organisations and create opportunities that benefit people throughout Buchan.

BDP delivers its objectives by:

1. Supporting Community Groups, Social Enterprises and Individuals

We provide services that enable community organisations, social enterprises and individuals to progress their economic, social and environmental aspirations through:

- Facilitating participatory community consultation and Action Planning events.
- Managing small grant funds to enable community groups to develop and deliver local projects.

2. Encouraging Networking and Collaboration Across Buchan

We promote collaboration and information sharing by:

- Facilitating quarterly networking forums.
- During the year, we provided funding applications for community organisations across Buchan.
- Producing and distributing a monthly online community newsletter.

3. Strengthening Links Between Communities and Public Agencies

BDP continues to play an important role in connecting communities with public sector partners by:

- Working with Community Planning Partners and local communities to encourage meaningful participation in the planning and delivery of local services.
- Hosting regular forums that provide opportunities for statutory agencies to engage directly with communities while promoting the Partnership's work.
- Publishing and distributing a monthly community newsletter to share information, opportunities and local developments.

Buchan Development Partnership remains largely dependent on grant funding to deliver free community development services throughout Buchan.

During the year, most of the operational funding was provided by Aberdeenshire Council through Service Level Agreements supporting Community Planning activities and work undertaken within Aden Country Park.

Funding was secured from the SSEN Transmission Eastern Green Link Large Project to support a trainee Development Officer for a two-year period. A total of £45,095 was secured, with the amount split £22,548 in 2025/2026 and the balance £22,547 in 2026/2027. The officer covers the coastal communities and Longside while rural areas are covered by the established officer.

Additional support was received from Shell, whose funding enabled the continued production and distribution of the Partnership's monthly newsletter. The remaining operational income was generated through event delivery and commissioned work undertaken on behalf of community organisations.

Achievements and Performance

Main Achievements

Supporting Community Organisations

During the year, Buchan Development Partnership provided direct support to 30 community organisations, including sports clubs, village halls, health organisations and other voluntary groups.

Support included:

- Consultation and community engagement support for 19 groups.
- Governance advice and assistance with charitable status applications for 7 organisations.
- Project planning support for 17 groups.
- Funding advice and signposting to appropriate funding opportunities for 25 organisations.
- Loan of equipment to support community activities on 12 occasions.

Through this support, BDP has continued to strengthen the capacity of local organisations, helping them secure funding, improve governance, develop projects and deliver activities that benefit communities across Buchan.

Shell Small Grants Programme

Shell UK funded the Small Grants Programme during 2025–2026, providing a total of £13,195 in funding to 26 community groups across Buchan. The programme supported a diverse range of community-led initiatives, enabling groups to purchase essential equipment and develop their activities.

Funding was awarded for projects including:

- Sports equipment
- Gazebos and event infrastructure
- Community focused websites
- Energy saving projects
- Heritage groups

The programme has helped strengthen community organisations by enhancing their capacity, improving local facilities, and supporting volunteer-led activities that benefit residents across the area.

Eastern Green Link 2 (EGL2) Peterhead Community Fund (Microgrants)

BDP administer this fund on behalf of Scottish and Southern Electricity Networks. The fund covers the Community Council areas of Peterhead, Cruden Bay, Boddam, Longside and Buchan East. The total fund is £21,595 per year - £4,319 is available to each Community Council.

Communication

Effective communication remains a key priority for Buchan Development Partnership (BDP). The organisation produces a monthly digital newsletter, sponsored by Shell UK, which is available to download from the BDP website. Created using Microsoft Sway, the newsletter provides regular updates on community news, local events, funding opportunities, partnership activity, and projects taking place across Buchan.

In addition to the monthly digital publication, BDP produces a printed annual review each December, highlighting key achievements, projects, and milestones from the year.

Buchan Community Planning

BDP continues to work closely with Aberdeenshire Council through a Service Level Agreement with the Buchan Area Manager, enabling the organisation to play a central role in supporting community planning activities across the area.

The BDP Development Officers attend the Buchan Local Community Planning Group and Chairs the Buchan Community Empowerment Hub, helping to strengthen collaboration between public agencies, community organisations, and local stakeholders.

Throughout the year, BDP has worked with community planning partners to deliver a range of initiatives, including:

- Attending and contributing to Community Council Forums to raise awareness of Community Action Plans, Local Place Plans, and other strategic initiatives.
- Collaborating with the Buchan Community Planning Team to produce a monthly community planning newsletter, with each edition highlighting a different settlement within Buchan.
- Chairing and coordinating Buchan Communities Empowerment Hub meetings, providing partners and community groups with opportunities to identify collaborative working opportunities, and access information on available funding. This Hub is now action centred with reporting by exception only.
- Administering and promoting the Winter Warmer Grants programme to support communities during the winter months. 5 groups received funding to the total of £2,000. This was the final year of this grant being available.

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Main Achievements - continued

- Promoting and supporting the development and delivery of Community Action Plans.
- Developing and maintaining community profiles to inform planning, identify local priorities, and support evidence-based decision-making.

Through these activities, BDP has continued to strengthen partnership working, improve communication across the community planning network, and support communities to identify and deliver projects that respond to local needs.

Energy Developers Community Benefits for Buchan

BDP continues to support the Steering Group, as and when required and recognises the importance of the role this group will play in ensuring that community benefit contributions generated by energy developments deliver long-term, equitable, and sustainable outcomes for communities across Buchan.

In addition, BDP administer the SSEN EGL2 Microgrants for the following Buchan Community Council areas – Boddam, Buchan East, Cruden Bay, Longside and Peterhead.

Buchan Development Initiative Ltd (BDi Ltd)

Buchan Development Initiative Ltd (BDi Ltd) is the social enterprise arm of Buchan Development Partnership (BDP), established to generate sustainable income in support of the organisation's community activities. BDi Ltd is responsible for the management and operation of the Aden Caravan and Camping Site.

During the 2025 season, BDi Ltd continued to successfully manage the site creating an essential revenue stream to support BDP. A surplus of £35,671 was transferred to BDP for core funding.

Greives House

Greives House, located within Aden Country Park, serves as the operational base for BDP staff. Following its conversion into office accommodation in 2022, the building has provided a modern and functional workspace for the organisation's team, including the National Lottery Heritage Fund (NLHF) Project Officer.

In addition to office facilities, Greives House includes a small meeting room and kitchen, which are available for use by community groups, providing a valuable local resource that supports partnership working and community engagement.

Grieves House also supports the four events held in Aden Country Park by Buchan Development Partnership. These events are Seedy Sunday, Easter Eggstravaganza, Wild About and Aden Tractor Day.

Financial Review

Financial Position

BDP receive funding from the Service Level Agreement that is in place with Aberdeenshire Council. There confines to be a broad income stream from many areas of funding. These include charitable trusts, corporate partnership, sustainability grants, income from our community business and events run in Aden Park. The aim is to spread risk and to avoid excessive dependency on any single source of finance.

We are very grateful to receive funds from a number of charitable trusts and foundations.

The charity during the year made an unrestricted (deficit)/surplus of (£48,534) (2025: (£11,371). As at 31 March 2026 the charity's unrestricted reserves amounted to £201,478 (2025: £183,266). The restricted funds are £154,600 (2025: £124,278) as detailed in the notes to the financial statements.

Reserves Policy

It is the aim of the charity to retain sufficient funds to represent at least 6 months running costs, and to cover any redundancy costs. The remaining unrestricted funds are there to help fund any future projects to aid in the sustainability of the charity.

Structure, Governance and Management

Governing Document

The charity is a company limited by guarantee as defined by the Companies Act 2006, and is governed by its Memorandum and Articles of Association. It is a private charitable company that is registered in Scotland.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Reference and Administrative Details

Trustees

Mrs D Tait
Mrs M Stephen
Mr C Simpson
Mr C Scott (resigned 16/09/2025)
Mr D Jennings (resigned 01/12/2025)
Mrs S Dargie
Mr N Burnett
Mr O Black

Company Secretary

M Stephen

Charity Number

SC034008

Company Number

SC240119

Independent Examiner

Gary Addison ACCA
Goldwells Peterhead
Goldwells House
Grange Road
Peterhead
Aberdeenshire
AB42 1WN

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The trustees' report was approved by the board of trustees and signed on its behalf by:

Mrs M Stephen

Trustee
03/11/2026

Buchan Development Partnership
Independent Examiner's Report to the Trustees of Buchan Development Partnership
For The Year Ended 31 March 2026

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2026.

Responsibilities and Basis of Report

As the charity trustees of the Company (and also its directors for the purposes of company law), you 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.

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

Since the Charity has prepared its accounts on an accruals basis and is registered in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.



Gary Addison ACCA

03/11/2026
Goldwells House
Grange Road
Peterhead
Aberdeenshire
AB42 1WN

Buchan Development Partnership
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2026

	Notes	Unrestricted funds	Restricted funds	2026 Total funds	2025 Total funds
		£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	84,901	3,888	88,789	94,212
Charitable activities:					
Community Activities and Projects		11,500	68,303	79,803	45,400
Investments	4	1,433	-	1,433	1,700
		97,834	72,191	170,025	141,312
EXPENDITURE ON:					
Raising funds	6	(2,049)	(41,869)	(43,918)	(53,541)
Charitable activities:	6				
Community Activities and Projects		(8,281)	-	(8,281)	(9,610)
Other		(69,292)	-	(69,292)	(66,790)
		(79,622)	(41,869)	(121,491)	(129,941)
NET INCOME		18,212	30,322	48,534	11,371
NET MOVEMENT IN FUNDS		18,212	30,322	48,534	11,371
RECONCILIATION OF FUNDS:					
Total funds brought forward		183,266	124,278	307,544	296,173
TOTAL FUNDS CARRIED FORWARD	17	201,478	154,600	356,078	307,544

The notes on pages 10 to 17 form part of these financial statements.

Buchan Development Partnership
Comparative Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2026

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	3	78,913	15,299	94,212
Charitable activities:				
Community Activities and Projects		12,900	32,500	45,400
Investments	4	1,700	-	1,700
		93,513	47,799	141,312
EXPENDITURE ON:				
Raising funds	6	(10,536)	(43,005)	(53,541)
Charitable activities:	6			
Community Activities and Projects		(9,610)	-	(9,610)
Other		(66,790)	-	(66,790)
		(86,936)	(43,005)	(129,941)
NET INCOME		6,577	4,794	11,371
NET MOVEMENT IN FUNDS		6,577	4,794	11,371
RECONCILIATION OF FUNDS:				
Total funds brought forward		176,689	119,484	296,173
TOTAL FUNDS CARRIED FORWARD	17	183,266	124,278	307,544

The notes on pages 10 to 17 form part of these financial statements.

Buchan Development Partnership
Balance Sheet
As At 31 March 2026

	Notes	Unrestricted funds £	Restricted funds £	2026 Total funds £	2025 Total funds £
FIXED ASSETS					
Tangible Assets	10	55,400	-	55,400	59,146
Investments	11	100	-	100	100
		55,500	-	55,500	59,246
CURRENT ASSETS					
Debtors	12	214,164	-	214,164	207,677
Cash at bank and in hand		275	154,599	154,874	122,685
		214,439	154,599	369,038	330,362
Creditors: Amounts Falling Due Within One Year	13	(12,132)	1	(12,131)	(16,166)
NET CURRENT ASSETS (LIABILITIES)		202,307	154,600	356,907	314,196
TOTAL ASSETS LESS CURRENT LIABILITIES		257,807	154,600	412,407	373,442
Creditors: Amounts Falling Due After More Than One Year	14	(56,329)	-	(56,329)	(65,898)
NET ASSETS		201,478	154,600	356,078	307,544
FUNDS OF THE CHARITY					
Restricted Funds				154,600	124,278
Unrestricted Funds				201,478	183,266
TOTAL FUNDS	17			356,078	307,544

For the year ending 31 March 2026 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

On behalf of the board

M. Stephen

Mrs M Stephen

Trustee
03/11/2026

The notes on pages 10 to 17 form part of these financial statements.

1. General Information

Buchan Development Partnership is a company limited by guarantee, incorporated in Scotland, registered number SC240119 and registered charity number SC034008. The registered office is .

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

The charitable company is a Public Benefit Entity as defined by FRS 102.

2.2. Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds comprise unrestricted funds that have been set aside by the trustees for a specific purpose.

Restricted funds are to be used for specific purposes as laid down by the donor.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2.3. Incoming Resources

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Grants received from local government are recognised once the charity has been notified of the grant, unless performance conditions require deferral of the amount.

Income from investments is recognised once the charity is legally entitled to receipt.

Other trading income is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business.

2.4. Donated Goods and Services

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

2.5. Resources Expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity, The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attribute to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

All expenditure is included in the accounts on an accruals basis, inclusive of any VAT which is not recoverable. Liabilities are recognised when the charity has a legal or constructive obligation and it is probable that a transfer of economic benefit will be required

2.6. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Leasehold	19 years straight line
Plant & Machinery	25% on reducing balance

2.7. **Cash and Cash Equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. **Income from Donations and Legacies**

	Unrestricted funds £	Restricted funds £	2026 Total funds £
Donations and gifts	9,157	3,888	13,045
Donated goods, facilities and services	75,744	-	75,744
	84,901	3,888	88,789

	Unrestricted funds £	Restricted funds £	2025 Total funds £
Donations and gifts	12,753	15,299	28,052
Donated goods, facilities and services	66,160	-	66,160
	78,913	15,299	94,212

4. **Investment Income**

	2026 Unrestricted funds £	2025 Unrestricted funds £
Bank interest receivable	1,433	1,700

5. **Net Income/(Expenditure)**

The net income is stated after charging/(crediting):

	2026 £	2025 £
Depreciation of tangible fixed assets - owned	3,742	3,754
Gain/Loss on disposal of tangible fixed assets	4	-

6. Analysis of Expenditure

	Activities undertaken directly	Grant funding of activities	Support costs (see note 7)	2026 Total
	£	£	£	£
Raising funds	-	43,755	163	43,918
Community Activities and Projects	-	-	8,281	8,281
Other	3,742	-	65,550	69,292
	3,742	43,755	73,994	121,491

	Activities undertaken directly	Grant funding of activities	Support costs (see note 7)	2025 Total
	£	£	£	£
Raising funds	-	53,241	300	53,541
Community Activities and Projects	-	-	9,610	9,610
Other	3,754	-	63,036	66,790
	3,754	53,241	72,946	129,941

7. Support Costs

	Raising funds	Community Activities and Projects	Other	2026 Total
	£	£	£	£
Employee costs	-	-	65,546	65,546
Premises expenses	-	72	-	72
General administration	-	5,535	-	5,535
Depreciation	-	-	4	4
Interest payable	163	-	-	163
Governance costs	-	2,674	-	2,674
	163	8,281	65,550	73,994

	Raising funds	Community Activities and Projects	Other	2025 Total
	£	£	£	£
Employee costs	-	-	63,036	63,036
Premises expenses	-	1,650	-	1,650
General administration	-	5,406	-	5,406
Interest payable	300	-	-	300
Governance costs	-	2,554	-	2,554
	300	9,610	63,036	72,946

8. Staff Costs

Staff costs were as follows:

	2026	2025
	£	£
Wages and salaries	65,162	62,100
Other pension costs	384	936
	65,546	63,036

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

9. Average Number of Employees

Average number of employees during the year was: 4 (2025: 3)

10. Tangible Assets

	Land & Property Leasehold	Plant & Machinery	Total
	£	£	£
Cost			
As at 1 April 2025	70,438	1,603	72,041
Disposals	-	(482)	(482)
As at 31 March 2026	70,438	1,121	71,559
Depreciation			
As at 1 April 2025	11,431	1,464	12,895
Provided during the period	3,707	34	3,741
Disposals	-	(477)	(477)
As at 31 March 2026	15,138	1,021	16,159
Net Book Value			
As at 31 March 2026	55,300	100	55,400
As at 1 April 2025	59,007	139	59,146

11. Investments

	Unlisted
	£
Cost or Valuation	
As at 1 April 2025	100
As at 31 March 2026	100
Provision	
As at 1 April 2025	-
As at 31 March 2026	-

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Net Book Value	
As at 31 March 2026	100
As at 1 April 2025	100

Subsidiaries

Details of the charitable company's subsidiaries as at 31 March 2026 are as follows:

Name of undertaking	Registered Office	Class of shares held	Direct holding	Indirect holding
Buchan Development Initiative Ltd	Grieves House Aden Country Park, Mintlaw	Ordinary	100.00%	-

The aggregate capital and reserves and the result for the year of the subsidiaries listed above was as follows:

	Capital and Reserves	Profit/(loss)
	£	£
Buchan Development Initiative Ltd	101,759	44,811

12. **Debtors**

	2026	2025
	£	£
Due within one year		
Trade debtors	2,611	-
Other debtors	211,553	207,677
	214,164	207,677

13. **Creditors: Amounts Falling Due Within One Year**

	2026	2025
	£	£
Trade creditors	-	930
Bank loans and overdrafts	2,430	5,750
Other creditors	7,301	7,086
Accruals and deferred income	2,400	2,400
	12,131	16,166

14. **Creditors: Amounts Falling Due After More Than One Year**

	2026	2025
	£	£
Bank loans	891	3,159
Other creditors	55,438	62,739
	56,329	65,898

15. Loans

An analysis of the maturity of loans is given below:

	2026	2025
	£	£
Amounts falling due within one year or on demand:		
Bank loans	2,430	5,750

	2026	2025
	£	£
Amounts falling due between one and five years:		
Bank loans	891	3,159

16. Pension Commitments

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £384 (2025: £936).

At the balance sheet date contributions of £NIL were due to the fund and are included in creditors.

17. Movement in Funds

	As at 1 April 2025	Income	Expenditure	As at 31 March 2026
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	130,481	88,677	(78,021)	141,137
Designated:				
Community Projects	(569)	2,645	-	2,076
Seedy Sunday	3,314	1,080	(231)	4,163
Wild About Aden	3,064	1,750	(558)	4,256
Aden Easter Event	6,367	1,702	(197)	7,872
Theatre Events	6,993	-	-	6,993
Aberdeenshire Council	28,213	-	-	28,213
Tractor day	3,077	1,980	(615)	4,442
Coastal Communities	2,326	-	-	2,326
	52,785	9,157	(1,601)	60,341
Total unrestricted funds	183,266	97,834	(79,622)	201,478
Restricted funds				
Shell	23,223	22,000	(19,962)	25,261
Heritage Lottery Fund Events	19,709	3,888	(4,079)	19,518
Buchan in Bloom	123	-	-	123
Winter Warmer Fund	5,133	-	(4,523)	610
Co-op Fund	(180)	-	-	(180)
Support Communities Fund	(1)	-	-	(1)
Social Investment Scotland	75,000	-	-	75,000

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Aden Project	1,271	-	-	1,271
SSEN Transmission EGL2 Microgrants	-	23,755	(12,814)	10,941
SSEN EGL2 PHD Local Fund Grant	-	22,548	(491)	22,057
Total restricted funds	124,278	72,191	(41,869)	154,600
Total funds	307,544	170,025	(121,491)	356,078

	As at 1 April 2024	Income	Expenditure	As at 31 March 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	139,813	71,567	(80,899)	130,481
Designated:				
Community Projects	(24)	-	(545)	(569)
Seedy Sunday	2,851	1,047	(584)	3,314
Wild About Aden	3,058	2,868	(2,862)	3,064
Aden Easter Event	4,311	2,793	(737)	6,367
Theatre Events	6,993	-	-	6,993
Aberdeenshire Council	15,313	12,900	-	28,213
Tractor day	1,548	2,338	(809)	3,077
Coastal Communities	2,826	-	(500)	2,326
	36,876	21,946	(6,037)	52,785
Total unrestricted funds	176,689	93,513	(86,936)	183,266
Restricted funds				
Shell	20,907	32,500	(30,184)	23,223
Heritage Lottery Fund Events	18,295	4,300	(2,886)	19,709
Buchan in Bloom	38	1,000	(915)	123
Greening Grants	200	-	(200)	-
Winter Warmer Fund	3,954	9,999	(8,820)	5,133
Co-op Fund	(180)	-	-	(180)
Support Communities Fund	(1)	-	-	(1)
Social Investment Scotland	75,000	-	-	75,000
Aden Project	1,271	-	-	1,271
Total restricted funds	119,484	47,799	(43,005)	124,278
Total funds	296,173	141,312	(129,941)	307,544

18. **Transactions with Trustees**

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

19. **Related Party Disclosures**

Administration and management support is provided to the wholly owned subsidiary, Buchan Development Initiative Ltd. Staff are seconded to the subsidiary and, these costs are fully reimbursed. The cost during the year was £25,512 (2025: £23,979). The balance owed by the subsidiary at the year end was £164,919 (2025: £207,675). A gift aid donation of £ (2025: £35,671) was received from the subsidiary during the year.

20. **Company limited by guarantee**

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

Buchan Development Partnership
Detailed Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2026

	2026 Total funds £	2025 Total funds £
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	13,045	28,052
Donated goods, facilities and services	75,744	66,160
	88,789	94,212
Charitable Activities:		
Community Activities and Projects		
Grants	79,803	45,400
	79,803	45,400
Investments		
Bank interest receivable	1,433	1,700
	1,433	1,700
	170,025	141,312
EXPENDITURE ON:		
Raising funds		
Grants to individuals	(43,755)	(53,241)
Bank loan interest	(163)	(300)
	(43,918)	(53,541)
Charitable Activities:		
Community Activities and Projects		
Light and heat	(72)	(1,650)
Insurance	(1,236)	(1,128)
Printing, postage and stationery	(393)	(236)
Telecommunications	(774)	(907)
Bank charges	(155)	(150)
Sundry expenses	(2,977)	(2,985)
Accountancy fees	(2,674)	(2,554)
	(8,281)	(9,610)
Other		
Depreciation	(3,742)	(3,754)
Wages and salaries	(65,162)	(62,100)
Employers pensions - defined contributions scheme	(384)	(936)
Deficit on disposal of tangible fixed assets	(4)	-
	(69,292)	(66,790)
	(121,491)	(129,941)
NET INCOME	48,534	11,371