CHARITY NUMBER:SC051354

Highland Good Food Partnership

Trustees' Report & Financial Statements

For the Year Ended
31st March 2025

GJC
Chartered Certified Accountants
42 Shore Street
Nairn
IV12 4PX

Highland Good Food Partnership

TRUSTEES' REPORT

AND FINANCIAL STATEMENTS

For the Year to 31st March 2025

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Highland Good Food Partnership

TRUSTEES' REPORT & FINANCIAL STATEMENTS

For the year to 31st March 2025

PRINCIPAL ADDRESS	Stoneybank Culbokie Dingwall IV7 8JH
BANKERS	Triodos Bank Deanery Road Bristol BS1 5AS
INDEPENDENT EXAMINER	Gareth Jones FCCA GJC Chartered Certified Accountants 42 Shore Street Nairn IV12 4PX
REGISTERED CHARITY NUMBER:	SC051354

Trustees' Report
Highland Good Food Partnership
For the Year to 31st March 2025

The Trustees are pleased to present their annual report and unaudited financial statements of the charity for the financial year to 31st March 2025.

Incorporation and Commencement of Operations

Highland Good Food Partnership started operation as an unincorporated organisation on 1st April 2021, and was incorporated as a Scottish Charitable Incorporated Organisation on 21st October 2021.

Objects of the Charity, principal activities of the Charity

The Highland Good Food Partnership ("HGFP") brings people together from across the region and from all parts of the food sector, from farmers to dieticians and from ecologists to consumers. We are passionately collaborative and strongly believe that we need to consider the whole food system to improve the ways our food affects our health and that of the wider environment – and to ensure those working in the sector are properly protected and rewarded. Through creative communication and engagement we bring people together by focusing on what connects us rather than what divides us. Collectively we are creating a food system that nourishes people, planet and producers.

Our vision is a Highland food system that is a resilient, regenerative and supportive ecosystem of communities, farmers, crofters, food businesses, public bodies and consumers built on diversity, interconnectedness and fairness to enable health and well-being for all of life.

During the year our membership continued to grow in numbers and diversity and we are proudly both a member of Sustainable Food Places and the Regional Food Group for Highland. This is a strong foundation as we embrace the challenges and opportunities going forward.

Specific examples of activities during the year included:

Sourcing Scotland Regional (Buyers' Tour)

The organisation was successful in raising funds for a buyers' tour of local food producers, working with Visit Inverness/ Loch Ness, and supported by a Loch Ness Food & Drink Trail. The tour itself happened shortly after the balance sheet date.

Highland Community Waste Partnership

2024/ 25 was the final year of the Highland Community Waste Partnership, a three year project, co-ordinated by Keep Scotland Beautiful, addressing climate change by reducing waste. HGFP's role in the project was to support hospitality businesses to reduce food waste, establishing a support group for users of in-vessel composters, and developing community composting activities.

Venison Programme

During the year HGFP researched the constraints on local venison supply in the Highlands. As a result of this work, plans are now being developed for an event exploring ways to improve the local supply chain.

FEAST / Local Food Festivals

The Black Isle FEAST ran in August 2024, working with Culbokie Community Trust which held a Black Isle Food & Drink Festival, and incorporating local-produce menus offered by restaurants and cafes, and a showing of the film "Rooted". The lessons from this and other local food festivals were developed into a tool kit which was launched in a webinar

Good Food Nation

There was continued engagement with the Scottish Government's emerging national plan under the Good Food Nation (Scotland) Act. HGFP worked with partners including The Highland Council, NHS Highland, NFU Scotland and the Scottish Crofting Federation to support their responses to the draft national plan.

Objects & Activities - continued

Regenerative Agriculture

Staff and volunteers visited Dumfries & Galloway to learn from the Regenerative Agriculture Network there, co-ordinated by Propagate and involving local farmers and other producers. Plans for a similar network in the Highlands are still in development.

Community Growing Workshops

We continued with the programme of workshops for community groups engaged in food growing, which was developed the previous year. The programme, “Get Your Community Growing”, was designed to help groups which want to improve their technical skills, but also aims to form part of a wider “Good Food Movement” for the Highlands, helping people strengthen their connection with the ways their food is produced.

Food Conversation

HGFP organised and ran a successful “Food Conversation” in Inverness, funded by the Food, Farming and Countryside Commission. The Inverness event brought together representatives from a range of organisations, including the public sector (The Highland Council, NHS Highland, Scottish Prison Service) private sector (farms and crofts), and voluntary sector (High Life Highland, Inverness Foodstuff, and community growing groups).

Education

HGFP collaborated with another local charity, Go Flourish, to organise a webinar on the subject of growing and food as a learning resource.

Promoting Good Highland Food

The Highland Good Food Partnership uses a range of social media platforms, produces a monthly newsletter, and a regular podcast to promote examples of businesses and community groups working to improve the food system in the Highlands

Future Plans and Activities

Work continues in the current financial year on the activities above, alongside new initiatives aligned with our vision for a fairer, more resilient Highland food system. Some examples are:

- The organisation secured funding to extend its community composting work for a further six months. This included taking over and updating the highlandcompost.scot website from Zero Waste Scotland, and supporting emerging community composting groups
- Building on the Black Isle FEAST, HGFP is supporting community groups interested in local food festivals elsewhere in the Highlands.
- Having run the Buyers’ Tour, we are working with some of the contacts made to develop a “Why I Buy Local” video campaign to showcase local producers and consumers.
- HGFP continues to develop plans for an event to address the fragility of the venison supply chain, working with The Scottish Venison Association, NatureScot, Affric Highland, RHET and LANTRA.

Structure, Governance and Management

The Trustees are responsible to the members for the running of the Organisation. All Trustees stand down at the Annual General Meeting but are eligible for re-election by members. The Trustees may also appoint additional trustees between AGMs. The Organisation is governed by its constitution.

Highland Good Food Partnership

For the Year to 31st March 2025

Financial Review and Reserves Policy

The net surplus for the year ended 31st March 2025 was £10,350 (2024: £1,168 deficit), made up of:

- Surplus on unrestricted funds of £9,828 (2024: £7,562 surplus)
- Surplus on restricted funds of £522 (2024: £8,730 deficit)

Total funds at year-end were £21,646 (2024: £11,196), split between unrestricted funds of £17,554 and restricted funds of £4,092.

All significant non-recurring expenditure is considered in the context of available funding and reserves, ensuring costs incurred are appropriate to the financial resources of the charity.

Statement of trustees' responsibilities

The trustees are required by law to prepare financial statements for each financial year which give a true and fair view of the financial activities of the charity and of its financial position at the end of that year. In preparing those statements, the trustees are required to:

a) select suitable accounting policies and then apply them consistently;

b) make judgements and estimates that are reasonable and prudent;

c) prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The trustees are also responsible for maintaining proper accounting records, ensuring compliance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006, and safeguarding the assets of the charity.

Approval

This report was approved by the Board of trustees on 10th September 2025 and signed on its behalf by:

K Andrews

Katherine Andrews
Trustee

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF

Highland Good Food Partnership

For the Year to 31st March 2025

Report to the members of the charity for the year ended 31 March 2025 set out on pages 6 to 10, which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. These financial statements have been prepared in accordance with the accounting policies set out therein.

Respective responsibilities of trustees and Independent Examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) 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 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.

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 requirements:

a. to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations

b. to prepare accounts which accord with the accounting records and comply with Regulation 8 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.

Gareth Jones FCCA
GJC
Chartered Certified Accountants
42 Shore Street
Nairn
IV12 4PX

Date:- **10th September 2025**

Higland Good Food Partnership

STATEMENT OF FINANCIAL ACTIVITIES

For the Year to 31st March 2025

INCOME & EXPENDITURE ACCOUNT

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds P/E 31/03/25 £	Total Funds P/E 31/03/24 £
Incoming Resources					
Incoming resources from charitable activities	**5**	43,530	24,158	67,688	47,888
Investment Income		62	-	62	85
Total Incoming Resources		43,592	24,158	67,750	47,973
Resources Expended					
Charitable activities	**6**	33,764	23,636	57,400	49,141
Total Resources Expended		33,764	23,636	57,400	49,141
Net Incoming / (Outgoing) Resources for the year		9,828	522	10,350	(1,168)
Transfers (to)/from Restricted Funds		1,285	(1,285)	-	-
Total funds brought forward		6,441	4,855	11,296	12,464
Total funds carried forward		17,554	4,092	21,646	11,296

The notes on pages 8 to 10 form part of these accounts.

There are no other gains or losses apart from those recognised above.
All incoming resources expended derive from continuing activities.

Highland Good Food Partnership

BALANCE SHEET AS AT 31st MARCH 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
CURRENT ASSETS					
Debtors	**8**	2,825	-	2,825	-
Cash at bank and in hand		14,274	6,146	20,420	12,142
		17,099	6,146	23,245	12,142
LIABILITIES					
Creditors due within one year	**9**	(1,097)	(502)	(1,599)	(846)
NET CURRENT ASSETS		16,002	5,644	21,646	11,296
NET ASSETS		16,002	5,644	21,646	11,296
REPRESENTED BY:					
Unrestricted funds	**10**			17,554	6,441
Restricted funds	**11**			4,092	4,855
				21,646	11,296

Approved by the Board of Trustees on 10th September 2025 and signed on its behalf by

K Andrews

…..........…………………………………..………. - Katherine Andrews - Trustee

…..........…………………………………..………. - Adam Bell - Trustee

The notes on pages 8 to 10 form part of these accounts

Highland Good Food Partnership
NOTES TO THE ACCOUNTS
For the Year to 31st March 2025

1 ACCOUNTING POLICIES

a) Accounting convention

The accounts are prepared under the historical cost convention, as modified by the revaluation of certain fixed assets, and include the results of the charity's operations which are described in the Trustees' Report.

The accounts have been prepared in accordance with ;The Charities Act 2011, The Charities and Trustee Investment (Scotland) Act 2005, The Charities Accounts (Scotland) Regulations 2006 (as amended), The Companies Act 2006 and Accounting & Reporting by Charities: Statement of Recommended Practice (Charities SORP FRS 102) (Bulletin 1) (effective January 2016).

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

b) The principal accounting policies of the charity are shown below:

i) Income

Donations are accounted for on an as received basis. Investment income is recognised on a receivable basis. Legacies are recognised when there is deemed to be sufficient certainty as to the amount and timing of receipt.

ii) Resources expended

Charitable expenditure comprises all expenditure directly relating to the objects of the charity, and is included when incurred. Costs are allocated across the three main charitable activities according to the relevant use of financial and staff resources. Directly attributable costs are allocated directly to the charitable activity heading whereas staff costs and support costs are allocated on a basis relating to the use of staff resources.

Gifts are included when approved by the trustees.

The charity is not registered for VAT and as such irrecoverable VAT is charged against the category of resources expended for which it was incurred.

iii) Fixed assets

Equipment acquisitions are capitalised and depreciation provided to write off the cost of fixed assets over their estimated useful lives.

iv) Unrestricted funds

Unrestricted funds represent funds that are not subject to any restrictions regarding their use and are available for general purposes.

v) Restricted funds

The restricted income of the charity relates to funds on which the donors have placed a restriction and may only be used for the purposes specified.

2 TRUSTEES REMUNERATION

No remuneration is paid to trustees.

3 RISK ASSESSMENT

The trustees review their assessment of the major risks to which the charity is exposed on a regular basis each or when circumstances significantly change if earlier. Procedures and systems are reviewed at least annually to mitigate these risks.

4 PUBLIC BENEFIT

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or "aims" that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees' report. The trustees confirm that they have paid due regard to the OSCR guidance on public benefit before deciding what activities the charity should undertake.

5 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds P/E 31/03/25	Total Funds P/E 31/03/24
	£	£	£	£
Highland Community Waste Partnership	-	15,450	15,450	15,221
Sustainable Food Places	-	-	-	2,000
Other Grants	40,860	7,708	48,568	30,104
Events & other Income	2,670	1,000	3,670	563
	43,530	24,158	67,688	47,888

6 COSTS OF CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds P/E 31/03/25	Total Funds P/E 31/03/24
	£	£	£	£
Salaries & Staff Costs	28,693	17,538	46,231	33,350
Direct Charitable Expenditure	2,799	6,098	8,897	14,085
Other Costs	2,272	-	2,272	1,706
	33,764	23,636	57,400	49,141

7 STAFF COSTS

	P/E 31/03/25	P/E 31/03/24
	£	£
Wages & salaries	45,333	33,095
Pension costs	726	136
Other Staff costs & training	172	119
No employee earned £50,000 p.a. or more	46,231	33,350
The number of employees, **analysed by function, was:**		
Highland Community Waste Partnership	1.0	1.0
Other charitable activities	2.0	2.0
	3.0	3.0

8 DEBTORS

	31/03/25	31/03/24
	£	£
Outstanding Grants	2,625	-
Prepaid Expenses	200	-
	2,825	-

9 CREDITORS - AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/03/25	31/03/24
	£	£
Transition Black Isle Account	533	209
Other creditors and accruals	1,066	637
	1,599	846

10 UNRESTRICTED FUNDS

	31/03/25	31/03/24
	£	£
Incoming Resources	43,592	31,753
Resources expended	(33,764)	(24,191)
	9,828	7,562
Transfers to/from Restricted Funds	1,285	1,734
Balances, brought forward at 1 April	6,441	(2,855)
Balances, carried forward at 31 March	17,554	6,441

Highland Good Food Partnership
NOTES TO THE ACCOUNTS
For the Year to 31st March 2025

11 RESTRICTED FUNDS

	31/03/25	31/03/24
	£	£
Incoming Resources	24,158	16,220
Resources expended	(23,636)	(24,950)
	522	(8,730)
Transfers to/from Restricted Funds	(1,285)	(1,734)
Balances, brought forward at 1 April	4,855	15,319
Balances, carried forward at 31 March	4,092	4,855

The restricted fund relates to income and epxnditure relating to funds received for specific purposes as detailed in note 12

12 RESTRICTED FUNDS DETAILS

	Funds Bfwd at 1/4/2024	Incoming Resources	Outgoing Resrources	Net Fund Movement	Transfer between funds	Funds Cfwd at 31/3/2025
	£	£	£	£	£	£
Highland Community Waste Partnership	4,204	15,450	(19,164)	(3,714)	(490)	-
Get your Community Growing	651	2,000	(1,725)	275	(926)	-
Buyers' Tour	-	4,750	(658)	4,092	-	4,092
Community Learing Exchange	-	958	(1,225)	(267)	267	-
Food Conversation	-	1,000	(864)	136	(136)	-
	4,855	24,158	(23,636)	522	(1,285)	4,092

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