CHARITY NUMBER:SC051354

Highland Good Food Partnership

Trustees' Report & Financial Statements

For the 17 months from 21st October 2021 (date of incorporation) to 31st March 2023

GJC
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GJC is a trading style of Gareth Jones Compliance Ltd / Registered in Scotland No. SC498367

Highland Good Food Partnership

TRUSTEES' REPORT

AND FINANCIAL STATEMENTS

For the 17 months from 21st October 2021 (date of incorporation) to 31st March 2023

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Highland Good Food Partnership

TRUSTEES' REPORT & FINANCIAL STATEMENTS

For the 17 months from 21st October 2021 (date of incorporation) to 31st March 2023

TRUSTEES	Katherine Andrews (appointed 25th November 2021) Colin Gordon (appointed 21st October 2021) Hannah Humphreys (appointed 12th January 2023) Helen O'Keefe (appointed 21st October 2021) Dennis Overton (appointed 25th November2021) Martin Sherring (appointed 21st October 2021) Emma Whitham (appointed 21st October 2021)
PRINCIPAL ADDRESS	Stoneybank Culbokie Dingwall IV7 8JH
BANKERS	Triodos Bank Deanery Road Bristol BS1 5AS
INDEPENDENT EXAMINER	Gareth Jones FCCA GJC Chartered Certified Accountants 3 Wyvis Drive Balloch Inverness IV2 7HP
REGISTERED CHARITY NUMBER:	SC051354

Trustees' Report
Highland Good Food Partnership
For the 17 months from 21st October 2021 (date of incorporation) to 31st March 2023

The Trustees are pleased to present their annual report and unaudited financial statements of the charity for the 17 month period from incorporation (21st October 2021) to 31st March 2023.

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 and Activities
The Highland Good Food Partnership is an ambitious organisation that 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 taking a systems approach to food is imperative. 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.

Over the last two years our membership has grown 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 wonderful foundation to grow and evolve from as we embrace the challenges and opportunities going forward.

The Highland Good Food wider membership in collaboration with the Board of Trustees and staff have undertaken several activities addressing different parts of the Highland food system, specific examples from the period included:

Controlled Environment Agriculture
The Organisation worked with the Scottish Agricultural Organisation Society to investigate the scope for Controlled Environment Agriculture to be applied to conditions in the Scottish Highlands, to enable a wider range of vegetables to be grown, and to extend the growing season. A croft-scale pilot study has been established.

Highland Community Waste Partnership
Highland Good Food Partnership is one of eight community groups in the Highlands which are collaborating in a three year partnership, co-ordinated by Keep Scotland Beautiful, to address climate change through waste reduction. As part of this programme the Organisation is working with Zero Waste Scotland to support hospitality businesses seeking to reduce the amount of food waste they generate. Highland Good Food Partnership also worked with Zero Waste Scotland to produce a website promoting community-scale food waste composting, https://highlandcompost.scot/.

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

Community Growing Workshops
The Organisation worked with The Highland Council to develop a programme of workshops for community groups engaged in food growing. The programme, “Get Your Community Growing”, is 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, where people have more connection with the ways their food is produced. The first workshops were held in February and March 2023.

Farmer Clusters
During the accounting period Highland Good Food Partnership commissioned an investigation into existing and prospective “clusters” of farmers and crofters working collaboratively to address issues of mutual interest.

Objects and Activities - continued

Influencing Government
The Highland Good Food Partnership gives the Highland community a voice by engaging key stakeholders and the membership to provide regional responses to Scottish Government consultations on a range of subjects relevant to the food sector. Over the last 18 months, this has included the Agriculture Bill, National Planning Framework 4, Local Food for Everyone, and Community Wealth-building.

Future Plans and Activities

Work continues in the current financial year on the activities described above, and the Trustees and staff continue to pursue other activities in line with the Organisation's ambitious vision and aims.
A key piece of work going forward is working nationally and regionally with key stakeholders to produce a regional integrated food plan and influence the implementation of the Good Food Nation (Scotland) Act 2022.

Structure, Governance and Management

The Trustees are responsible to the members for the running of the Organisation. All Trustees are required to stand down at the Annual General Meeting of the Organisation, but are then eligible to stand for re-election by the members. The Trustees have the power to appoint additional trustees between Annual General Meetings. The administration and function of the Organisation is governed by its constitution.

Financial Review and Reserves Policy

The net surplus for the period ended 31st March 2023 was £12,464, giving unrestricted funds amounting to a deficit of £2,855which the trustees are confident will be recoverable from donations from The Pebble Trust and restricted funds of £15,319 at the year end. the charity had no employees during the year, and the organisation has no premises. Consequently, the unfunded fixed costs are very modest, and the trustees therefore believe it is inappropriate to aim to retain a proportion of reserves defined in terms of recurring costs. All significant non-recurring expenditure is considered by the trustees in the context of any sources of funding available and the level of reserves. In this way, the trustees ensure that all 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 financial 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 responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approval

This report was approved by the Board of trustees on 21st June 2023.and signed on its behalf by:

Emma Whitham
Trustee

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF

Highland Good Food Partnership

For the 17 months from 21st October 2021 (date of incorporation) to 31st March 2023

Report to the members of the charity for the year ended 31 March 2023 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
3 Wyvis Drive
Balloch
Inverness
IV2 7HP

Date:- **9th August 2023**

Higland Good Food Partnership

STATEMENT OF FINANCIAL ACTIVITIES

For the 17 months from 21st October 2021 (date of incorporation) to 31st March 2023

INCOME & EXPENDITURE ACCOUNT

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds P/E 31/03/23 £
Incoming Resources				
Incoming resources from charitable activities	**5**	59,715	31,243	90,958
Investment Income		30	-	30
Total Incoming Resources		59,745	31,243	90,988
Resources Expended				
Charitable activities	**6**	62,600	15,924	78,524
Total Resources Expended		62,600	15,924	78,524
Net Incoming / (Outgoing) Resources for the year		(2,855)	15,319	12,464
Transfers (to)/from Restricted Funds		-	-	-
Total funds brought forward		-	-	-
Total funds carried forward		(2,855)	15,319	12,464

The notes on pages 7 to 9 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.

Charity Number: SC051354

Highland Good Food Partnership

BALANCE SHEET AS AT 31st MARCH 2023

	Note	Total Funds 2023 £
CURRENT ASSETS		
Debtors	**7**	2,160
Cash at Bank and in hand		27,350
		29,510
LIABILITIES		
Creditors Due within one year	**8**	(17,046)
NET CURRENT ASSETS		12,464
NET ASSETS		12,464
REPRESENTED BY:		
Unrestricted funds		
General fund	**9**	(2,855)
Restricted funds	**10**	15,319
		12,464

Approved by the Board of Trustees on 21st June 2023 and signed on its behalf by



…….…….. - Emma Whitham - Trustee



…..…….. - Martin Sherring - Trustee

The notes on pages 7 to 9 form part of these accounts

Highland Good Food Partnership

NOTES TO THE ACCOUNTS

For the 17 months from 21st October 2021 (date of incorporation) to 31st March 2023

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

The general fund represents 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.

Highland Good Food Partnership

NOTES TO THE ACCOUNTS

For the 17 months from 21st October 2021 (date of incorporation) to 31st March 2023

5 INCOME FROM CHARITABLE ACTIVITIES

	Total General Funds	Restricted Funds	Total Funds P/E 31/03/23
	£	£	£
Highland Community Waste Partnership	-	14,996	14,996
Sustanable Food Places	18,747	3,750	22,497
Other Grants	38,196	12,497	50,693
Event Income	2,772	-	2,772
	59,715	31,243	90,958

6 COSTS OF CHARITABLE ACTIVITIES

	Total General Funds	Restricted Funds	Total Funds P/E 31/03/23
	£	£	£
Event Costs	2,156	-	2,156
Salaries	44,281	13,655	57,936
Pension Costs	476	-	476
Staff Training	36	-	36
Other Staff Costs	114	-	114
Contract Labour	10,670	2,155	12,825
Travel & Meetings	837	-	837
Printing & Stationery	144	56	200
Prmotional Costs	28	58	86
Website	1,578	-	1,578
Subscriptions	1,369		
Office Equipment	56	-	56
Professional Fees	851	-	851
Bank Charges	4	-	4
	62,600	15,924	77,155

7 DEBTORS

	31/03/23
	£
Outstanding Grants	2,160
Other Debtors	-
	2,160

8 CREDITORS - AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/03/23
	£
Transition Black Isle Account	16,441
Other creditors and accruals	605
	17,046

9 UNRESTRICTED FUNDS

	31/03/23
	£
Incoming Resources	59,745
Resources expended	(62,600)
	(2,855)
Transfers to/from Restricted Funds	-
Balances, brought forward at 21 October 2021	-
Balances, carried forward at 31 March 2023	(2,855)

10 RESTRICTED FUNDS

	31/03/23
	£
Incoming Resources	31,243
Resources expended	(15,924)
	15,319
Transfers to/from Restricted Funds	-
Balances, brought forward at 21 October 2021	-
Balances, carried forward at 31 March 2023	15,319

The restricted fund relates to income and epxnditure relating to funds received for specific purposes as detailed in note 11

Highland Good Food Partnership

NOTES TO THE ACCOUNTS

For the 17 months from 21st October 2021 (date of incorporation) to 31st March 2023

11 RESTRICTED FUNDS DETAILS

	Funds Bfwd	Incoming Resources	Outgoing Funds	Net Fund Movement	transfers Btween funds	Funds Cfwd At 31/03/203
	£	£	£	£	£	£
Highland Community Waste Project	-	14,996	(11,769)	3,227	-	3,227
Soil Association	-	500	(175)	325	-	325
Farm Clusters	-	3,997	(1,650)	2,347	-	2,347
Get your Community Growing	-	8,000	(330)	7,670	-	7,670
Sustainable Food Places	-	3,750	(2,000)	1,750	-	1,750
	-	31,243	(15,924)	15,319	-	15,319

Signable

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Audit history log

Date	Action
Mon, 21st Aug 2023 15:33:06 UTC	Mr Martin Sherring viewed the envelope. (146.90.75.17)
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