

CHARITY NUMBER: SC051354

Highland Good Food Partnership

Trustees' Report & Financial Statements

**For the Year Ended
31st March 2024**

GJC
Chartered Certified Accountants
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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 Year to 31st March 2024

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Highland Good Food Partnership

TRUSTEES' REPORT & FINANCIAL STATEMENTS

For the year to 31st March 2024

TRUSTEES

Katherine Andrews
Adam Bell (appointed 7th August 2024)
Sarah Bowyer (appointed 6th September 2023)
Colin Gordon
Hannah Humphreys
Lucinda Jeffery (appointed 7th August 2024)
Helen O'Keefe
Dennis Overton
Martin Sherring
Frederick Swift (appointed 3rd July 2024)
Emma Whitham (resigned 30th September 2023)

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 Year to 31st March 2024

The Trustees are pleased to present their annual report and unaudited financial statements of the charity for the financial year to 31st March 2024.

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 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 wonderful foundation as we embrace the challenges and opportunities going forward.

Specific examples of activities during the year included:

An Integrated Food Strategy for the Highlands

Throughout the year we worked with The Highland Council, NHS Highland and other relevant organisations to establish a framework for a consistent food strategy for the Highlands, to make the most of the obligations imposed on local authorities and NHS boards by the Good Food Nation (Scotland) Act 2022.

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 we are working with Zero Waste Scotland to support hospitality businesses seeking to reduce the amount of food waste they generate.

Hearst & Gaither

We worked with the Highlands & Islands Climate Hub and a range of local groups from all parts of the Highlands to deliver a programme of community-led celebrations of local food, coinciding with the Highland Good Food Partnership AGM, which used video conferencing to bring together groups in three different locations.

Community Growing Workshops

Working with The Highland Council, we developed a programme of workshops for community groups engaged in food growing. 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. The programme continued throughout 2023/ 24, and into the current year.

Farmer Clusters

During the accounting period Highland Good Food Partnership completed its investigation into existing and prospective "clusters" of farmers and crofters working collaboratively to address issues of mutual interest, and presented the findings to a well-attended webinar.

Trustees' Report
Highland Good Food Partnership
For the Year to 31st March 2024

Objects & Activities - continued

Black Isle FEAST

With support from Highlands & Islands Enterprise and SAC Consulting we ran a workshop looking at ways to make food produced in the Black Isle area more widely available locally. The ideas from the workshop were further developed during the current year, and have resulted in a festival of local food involving restaurants, producers, Culbokie Community Trust and the Cromarty Cinema.

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 described above, and the Trustees and staff continue to pursue other activities in line with the Organisation's ambitious vision and aims.

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 deficit for the year ended 31st March 2024 was £1,168 (2023: surplus of £12,464), made up of a surplus on unrestricted funds of £7,562 (2023: deficit of £2,855) and a deficit on restricted funds of £8,730 (2023: surplus of £15,319). Total funds at the year-end were £11,196 (2023: £12,464) split between unrestricted funds of £6,441 (2023: deficit of £2,855) and restricted funds of £4,855 (2023: £15,319).

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 6th September 2024 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 2024

Report to the members of the charity for the year ended 31 March 2024 set out on pages 5 to 9, 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 September 2024

Higland Good Food Partnership**STATEMENT OF FINANCIAL ACTIVITIES****For the Year to 31st March 2024****INCOME & EXPENDITURE ACCOUNT**

	<u>Note</u>	<u>Unrestricted Funds</u> £	<u>Restricted Funds</u> £	<u>Total Funds P/E 31/03/24</u> £	<u>Total Funds P/E 31/03/23</u> £
Incoming Resources					
Incoming resources from charitable activities	5	31,668	16,220	47,888	90,958
Investment Income		85	-	85	21
Total Incoming Resources		31,753	16,220	47,973	90,979
Resources Expended					
Charitable activities	6	24,191	24,950	49,141	78,524
Total Resources Expended		24,191	24,950	49,141	78,524
Net Incoming / (Outgoing) Resources for the year		7,562	(8,730)	(1,168)	12,455
Transfers (to)/from Restricted Funds		1,734	(1,734)	-	-
Total funds brought forward		(2,855)	15,319	12,464	18,583
Total funds carried forward		6,441	4,855	11,296	31,038

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.

Highland Good Food Partnership**BALANCE SHEET AS AT 31st MARCH 2024**

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
CURRENT ASSETS					
Debtors	8	-	-	-	2,160
Cash at bank and in hand		6,806	5,336	12,142	27,350
		<u>6,806</u>	<u>5,336</u>	<u>12,142</u>	<u>29,510</u>
LIABILITIES					
Creditors due within one year	9	<u>(365)</u>	<u>(481)</u>	<u>(846)</u>	<u>(17,046)</u>
NET CURRENT ASSETS		6,441	4,855	11,296	12,464
NET ASSETS		<u>6,441</u>	<u>4,855</u>	<u>11,296</u>	<u>12,464</u>
REPRESENTED BY:					
Unrestricted funds	10			6,441	(2,855)
Restricted funds	11			4,855	15,319
				<u>11,296</u>	<u>12,464</u>

Approved by the Board of Trustees on 6th September 2024 and signed on its behalf by

K Andrews

..... - Katherine Andrews - Trustee

Martin Sherring

..... - 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 Year to 31st March 2024**

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.

Highland Good Food Partnership

NOTES TO THE ACCOUNTS For the Year to 31st March 2024

5 INCOME FROM CHARITABLE ACTIVITIES

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total Funds</u>	<u>Total Funds</u>
	<u>Funds</u>	<u>Funds</u>	<u>P/E 31/03/24</u>	<u>P/E 31/03/23</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Highland Community Waste Partnership	-	15,221	15,221	14,996
Sustainable Food Places	2,000	-	2,000	22,497
Other Grants	29,105	999	30,104	50,693
Events & other Income	563	-	563	2,772
	<u>31,668</u>	<u>16,220</u>	<u>47,888</u>	<u>90,958</u>

6 COSTS OF CHARITABLE ACTIVITIES

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total Funds</u>	<u>Total Funds</u>
	<u>Funds</u>	<u>Funds</u>	<u>P/E 31/03/24</u>	<u>P/E 31/03/23</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Salaries & Staff Costs	19,953	13,397	33,350	58,562
Direct Charitable Expenditure	2,532	11,553	14,085	17,682
Other Costs	1,706	-	1,706	2,280
	<u>24,191</u>	<u>24,950</u>	<u>49,141</u>	<u>78,524</u>

7 STAFF COSTS

	<u>P/E 31/03/24</u>	<u>P/E 31/03/23</u>
	<u>£</u>	<u>£</u>
Wages & salaries	33,095	57,936
Pension costs	136	476
Other Staff costs & training	119	150
No employee earned £50,000 p.a. or more	<u>33,350</u>	<u>58,562</u>

The number of employees, analysed by function, was:

Highland Community Waste Partnership	1.0	1.0
Other charitable activities	2.0	1.0
	<u>3.0</u>	<u>2.0</u>

8 DEBTORS

	<u>31/03/24</u>	<u>31/03/23</u>
	<u>£</u>	<u>£</u>
Outstanding Grants	-	2,160
	<u>-</u>	<u>2,160</u>

9 CREDITORS - AMOUNTS FALLING DUE WITHIN ONE YEAR

	<u>31/03/24</u>	<u>31/03/23</u>
	<u>£</u>	<u>£</u>
Transition Black Isle Account	209	16,441
Other creditors and accruals	637	605
	<u>846</u>	<u>17,046</u>

10 UNRESTRICTED FUNDS

	<u>31/03/24</u>	<u>31/03/23</u>
	<u>£</u>	<u>£</u>
Incoming Resources	31,753	59,745
Resources expended	<u>(24,191)</u>	<u>(62,600)</u>
	7,562	(2,855)
Transfers to/from Restricted Funds	1,734	-
Balances, brought forward at 1 April	<u>(2,855)</u>	<u>-</u>
Balances, carried forward at 31 March	<u>6,441</u>	<u>(2,855)</u>

Highland Good Food Partnership

NOTES TO THE ACCOUNTS For the Year to 31st March 2024

11 RESTRICTED FUNDS

	<u>31/03/24</u>	<u>31/03/23</u>
	<u>£</u>	<u>£</u>
Incoming Resources	16,220	31,243
Resources expended	(24,950)	(15,924)
	(8,730)	15,319
Transfers to/from Restricted Funds	(1,734)	-
Balances, brought forward at 1 April	15,319	-
Balances, carried forward at 31 March	<u><u>4,855</u></u>	<u><u>15,319</u></u>

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

12 RESTRICTED FUNDS DETAILS

	<u>Funds</u> <u>Bfwd at</u> <u>1/4/2023</u>	<u>Incoming</u> <u>Resources</u>	<u>Outgoing</u> <u>Resources</u>	<u>Net Fund</u> <u>Movement</u>	<u>Transfer</u> <u>between</u> <u>funds</u>	<u>Funds Cfwd at</u> <u>31/3/2024</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Highland Community Waste Project	3,227	15,221	(14,244)	977	-	4,204
Soil Association	325	-	(301)	(301)	(24)	-
Farm Clusters	2,347	999	(3,386)	(2,387)	40	-
Get your Community Growing	7,670	-	(7,019)	(7,019)	-	651
Sustainable Food Places	1,750	-	-	-	(1,750)	-
	<u><u>15,319</u></u>	<u><u>16,220</u></u>	<u><u>(24,950)</u></u>	<u><u>(8,730)</u></u>	<u><u>(1,734)</u></u>	<u><u>4,855</u></u>



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Audit history log

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Mon, 9th Sep 2024 16:12:24 BST	Mr Martin Sherring signed the envelope (147.147.186.119)
Mon, 9th Sep 2024 16:11:06 BST	Mr Martin Sherring viewed the envelope (147.147.186.119)
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