CHARITY NUMBER:SC051354

Highland Good Food Partnership

Trustees' Report & Financial Statements

For the Year Ended
31st March 2026

Orchard
Compliance Ltd

42 Shore Street
Nairn
IV12 4PX

Orchard Compliance Ltd / Registered in Scotland No. SC498367

Highland Good Food Partnership

TRUSTEES' REPORT

AND FINANCIAL STATEMENTS

For the Year to 31st March 2026

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Highland Good Food Partnership

TRUSTEES' REPORT & FINANCIAL STATEMENTS

For the year to 31st March 2026

TRUSTEES	Katherine Andrews Adam Bell Sarah Bowyer Lucinda Jeffery Moya Macdonald Helen O'Keefe Martin Sherring Finlay Keiller - co-opted 1st September 2026 Caroline Lamont - co-opted 1st September 2026 Frederick Swift - resigned 20th September 2025
PRINCIPAL ADDRESS	Stoneybank Culbokie Dingwall IV7 8JH
BANKERS	Triodos Bank Deanery Road Bristol BS1 5AS
INDEPENDENT EXAMINER	Gareth Jones FCCA Chartered Certified Accountant Orchard Compliance Ltd 42 Shore Street Nairn IV12 4PX
REGISTERED CHARITY NUMBER:	SC051354

Trustees' Report
Highland Good Food Partnership
For the Year to 31st March 2026

The Trustees are pleased to present their annual report and unaudited financial statements of the charity for the financial year to 31st March 2026.

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 (to 380) 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:

Recruitment of Chief Executive

HGFP created and recruited this new role to lead the ongoing strategic development and activities of the organisation.

Community Composting

Following the end of the Highland Community Waste Partnership project, HGFP was successful in raising funds for a continuation of community composting support and activities. New resources and case studies were added to a relaunched website: highlandcompost.scot, and HGFP supported two new composting sites with equipment, information resources and in-person advice.

FEAST / Local Food Festivals

The Black Isle FEAST ran in September 2025, working with seven local food businesses to incorporate and celebrate local-produce menus. HGFP continued to share and promote the FEAST Toolkit to support other groups to run food celebrations in the Highlands.

Good Food Nation

There was continued engagement and relationship building with The Highland Council and NHS Highland on their approach to Good Food Nation plan development.

Regenerative Agriculture

HGFP began working with seven other regional partners in a nationwide farmer-to-farmer learning project focused on knowledge sharing of regenerative practices. The project is funded by the Scottish Government and involves convening and facilitating 'farmer clusters' to develop lasting relationships for learning and local support.

Objects & Activities - continued

Local Producers Food & Drink Trail

HGFP developed a map in collaboration with Visit Inverness Loch Ness and participating producers. The map highlights local food and drink producers in and around Inverness.

Annual Gatherings

HGFP held three concurrent AGM annual gatherings in Plockton, Inverness and Knoydart to empower communities, share HGFP updates and enjoy food focused conversations.

Promoting Good Highland Food

The Highland Good Food Partnership uses a range of social media platforms (2049 Facebook followers, 1941 Instagram, 242 LinkedIn), produces a monthly newsletter with 731 subscribers (including members), and released two podcasts during the year 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:

- As the timeline for the local authority and NHS to publish their Good Food Nation plans advances, HGFP is working on developing a broad stakeholder partnership for future food system work across the Highlands.
- Building on the Black Isle FEAST, HGFP is supporting community groups interested in local food festivals elsewhere in the Highlands.
- Having previously run a Buyers' Tour, we worked with some of the contacts to develop a "Why I Buy Local" video campaign to showcase local producers and consumers.
- Conducting a full audit and review of our Good Food Map, an online resource promoting local food producers and their location across the Highlands.

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.

Financial Review and Reserves Policy

The net deficit for the year ended 31st March 2026 was £3,939 (2025: £10,350 surplus), made up of:

- Deficit on unrestricted funds of £6,681 (2025: £9,828 surplus)
- Surplus on restricted funds of £2,742 (2025: £522 surplus)

Total funds at year-end were £17,707 (2025: £21,646), split between unrestricted funds of £10,873 and restricted funds of £6,834.

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 9th September 2026 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 2026

Report to the members of the charity for the year ended 31 March 2026 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:-

Highland Good Food Partnership

STATEMENT OF FINANCIAL ACTIVITIES

For the Year to 31st March 2026

INCOME & EXPENDITURE ACCOUNT

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds P/E 31/03/26 £	Total Funds P/E 31/03/25 £
Incoming Resources					
Incoming resources from charitable activities	**5**	35,601	29,571	65,172	67,688
Investment Income		66	-	66	62
Total Incoming Resources		35,667	29,571	65,238	67,750
Resources Expended					
Charitable activities	**6**	55,656	13,521	69,177	57,400
Total Resources Expended		55,656	13,521	69,177	57,400
Net Incoming / (Outgoing) Resources for the year		(19,989)	16,050	(3,939)	10,350
Transfers (to)/from Restricted Funds		13,308	(13,308)	-	-
Total funds brought forward		17,554	4,092	21,646	11,296
Total funds carried forward		10,873	6,834	17,707	21,646

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 2026

	Note	Unrestricted Funds 2026 £	Restricted Funds 2026 £	Total Funds 2026 £	Total Funds 2025 £
CURRENT ASSETS					
Debtors	**8**	9,250	-	9,250	2,825
Cash at bank and in hand		8,416	6,146	14,562	20,420
		17,666	6,146	23,812	23,245
LIABILITIES					
Creditors due within one year	**9**	(5,603)	(502)	(6,105)	(1,599)
NET CURRENT ASSETS		12,063	5,644	17,707	21,646
NET ASSETS		12,063	5,644	17,707	21,646
REPRESENTED BY:					
Unrestricted funds	**10**			10,873	17,554
Restricted funds	**11**			6,834	4,092
				17,707	21,646

Approved by the Board of Trustees on 9th September 2026 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 2026

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 2026

5 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds P/E 31/03/26	Total Funds P/E 31/03/25
	£	£	£	£
Grants	31,458	29,571	61,029	64,018
Events & other Income	4,143	-	4,143	3,670
	35,601	29,571	65,172	67,688

6 COSTS OF CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds P/E 31/03/26	Total Funds P/E 31/03/25
	£	£	£	£
Salaries & Staff Costs	48,189	1,866	50,055	46,231
Direct Charitable Expenditure	5,231	11,655	16,886	8,897
Other Costs	2,236	-	2,236	2,272
	55,656	13,521	69,177	57,400

7 STAFF COSTS

	P/E 31/03/26	P/E 31/03/25
	£	£
Wages & salaries	49,236	45,333
Pension costs	640	726
Other Staff costs & training	179	172
No employee earned £50,000 p.a. or more	50,055	46,231
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

	31/03/26	31/03/25
	£	£
Outstanding Grants	9,250	2,625
Prepaid Expenses	-	200
	9,250	2,825

9 CREDITORS - AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/03/26	31/03/25
	£	£
Transition Black Isle Account	753	533
Other creditors and accruals	5,352	1,066
	6,105	1,599

10 UNRESTRICTED FUNDS

	31/03/26	31/03/25
	£	£
Incoming Resources	35,667	43,592
Resources expended	(55,656)	(33,764)
	(19,989)	9,828
Transfers to/from Restricted Funds	13,308	1,285
Balances, brought forward at 1 April	17,554	6,441
Balances, carried forward at 31 March	10,873	17,554

11 RESTRICTED FUNDS

	31/03/26	31/03/25
	£	£
Incoming Resources	29,571	24,158
Resources expended	(13,521)	(23,636)
	16,050	522
Transfers to/from Restricted Funds	(13,308)	(1,285)
Balances, brought forward at 1 April	4,092	4,855
Balances, carried forward at 31 March	6,834	4,092

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 1/4/2025	Incoming Resources	Outgoing Resources	Net Fund Movement	Transfer between funds	Funds Cfwd at 31/3/2026
	£	£	£	£	£	£
Community Led Development Fund	-	14,334	(4,655)	9,679	(2,845)	6,834
KTIF	-	13,987	(4,616)	9,371	(9,371)	-
Buyers' Tour	4,092	1,250	(4,250)	(3,000)	(1,092)	-
	4,092	29,571	(13,521)	16,050	(13,308)	6,834