

REGISTERED NUMBER: CS000812 (Scotland)
REGISTERED CHARITY NUMBER: SC042997

Report of the Trustees and
Unaudited Financial Statements For The Year Ended 31 March 2026
for
Moray Food Plus

The Long Partnership
4 North Guildry Street
Elgin
Moray
IV30 1JR

Moray Food Plus

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Moray Food Plus

Report of the Trustees For The Year Ended 31 March 2026

The Trustees present their annual report and financial statements of the charity for the year ended 31 March 2026. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Trust's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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)".

OBJECTIVES AND ACTIVITIES

Objectives and aims

To advance the education and relieve the poverty of residents in Moray by promoting healthy eating and food preparation including fresh fruit and vegetables and other produce accessible and affordable through community food initiatives.

Relieve the poverty of residents in Moray and advance environmental protection by promoting the development of schemes where waste food is minimised by establishing systems to divert food from waste disposal to those individuals in need.

The advancement of health through education and promotion of and increased access to healthy eating options. To promote, establish and operate other schemes of a charitable nature for the benefit of the community within Moray.

The trustees have paid due regard to guidance issued by The Office of the Scottish Charity Regulator in deciding what activities the charity should undertake.

The charity is run by a small team of exceptionally dedicated and enthusiastic staff and volunteers who are outstanding in their commitment and all give generously of their time and expertise. This is what makes us able to achieve all that we do and the trustees wish to take this opportunity to record our recognition and sincere thanks for everyone's contributions no matter what they are.

The charity is dependent on the support of volunteers who provided approximately 8,200 hours of unpaid service during the year.

Moray Food Plus is a not for profit distribution organisation that was established as an independent Moray organisation in April 2011 following a pilot initiated by Community Food Initiatives North East (CFINE). Moray is identified as a priority area on the Scottish Index of Multiple deprivation and covers an area with significant rural isolation.

Moray Food Plus

Report of the Trustees For The Year Ended 31 March 2026

ACHIEVEMENTS AND PERFORMANCE

Annual Service Review 2025-2026

Emergency food provision

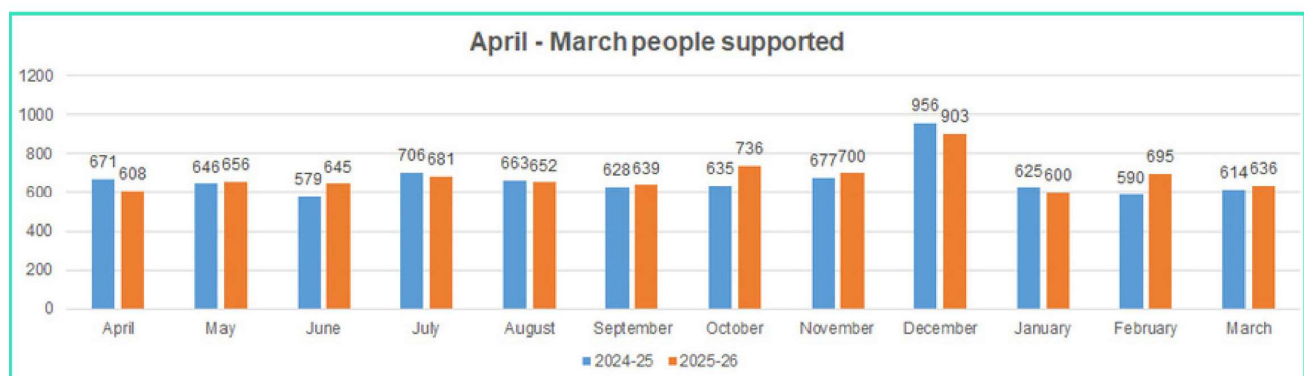
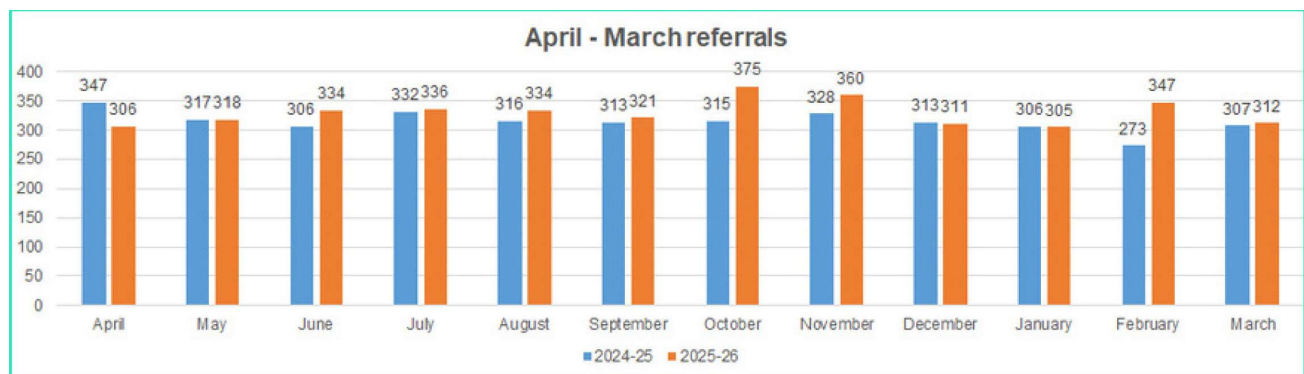
During the period of April 2025 to March 2026 we experienced a slight increase in the number of referrals received and the number of people supported. This has been the first increase in several years but looking at the month-to-month comparisons numbers are close to those of the year before with only a couple of spikes. In total we received 3,959 referrals (5% increase) and supported 8,151 people (2% increase).

Although the overall increase is slight there were some significant demographic increases. The number of adults aged 17-24 increased by 26% and the number of adults over 65 increased by 38%.

We are still spending over £3,000 per month on stock and have had to make a few small changes to what is included in a parcel. This is only possible due to the monetary donations that we receive from the community and we appreciate this support immensely.

We would like to thank all our funders for supporting our work, and everyone who has donated food or money to the foodbank service.

Finally, we would like to say a special than you to our amazing team of volunteers who are so dedicated in all that they do.



Moray Food Plus

Report of the Trustees For The Year Ended 31 March 2026

Big Blue mobile pantry service

Big Blue has become a familiar site around Moray and we are thrilled by the welcome we have received from local communities.

Membership has increased to 412 and we now stop at 30 villages over the course of the month sometimes travelling up to 350 miles a week! We have saved almost 22 tonnes of quality surplus food from waste and have had 3,681 visits over the year.

We have increased the number of outreach activities to include nature walks, holiday craft sessions, zero waste cooking, murder mystery fun, quizzes, and community meals.

Thank you to The National Lottery Fund and The Robertson Trust for their funding support.



Moray Food Plus

Report of the Trustees For The Year Ended 31 March 2026

Food Hub

This year we supported many Moray community groups by distributing almost 28 tonnes of quality surplus food to help clients and activities.

We also maintained service to local community larders by providing nearly 8 tonnes of food avoiding the need to refer for emergency food provision.



Nourish

We were delighted to expand our nourish work and this year delivered 75 sessions to 100 people. We worked in partnership with schools in Forres, Buckie, Rothes, and Keith and look forward to working in Knockando and Kinloss next year.

Thank you to The Ashworth Charitable Trust, Andrew Chrystalls Fund, Tesco blue tokens, and Berry Burn Community Fund for providing the funding to make this work possible.



Moray Food Plus

Report of the Trustees For The Year Ended 31 March 2026

The Bosie

We've had another successful year at The Bosie delivering 325 sessions to 420 children and 962 adults. Sessions have included cooking, supper clubs, crafty sessions, parenting groups, and holiday activities. We have increased more of the intensive one-to-one sessions and have also worked with more organisations than before.

Thank you to the David And Averil Macdonald Fund, Truelight Trust, Garfield Weston Foundation, and Sainsbury's Stardust Grants for supporting us and the work that we do.



Combat Poverty

We were delighted to receive funding from the Energy Redress Scheme to expand our Combat Poverty service to include energy advice.

Lewis came into post in July and had the service up and running in the space of a few weeks! Since then he has been busy issuing emergency vouchers, showing people how to use their heating systems, given fuel debt advice, supported people changing meters or switching suppliers, referred to other funding schemes, and given advice on renewables. He has also met with partner organisations to make them aware of the service and given talks to various groups.

From July 2025 to the end of March 2026 the service has received 245 referrals and Lewis has supported 207 clients; he has issued 90 emergency fuel vouchers and provided a total of £18,883 in energy voucher support.

Wendy continues to be incredibly busy with the money advice service and has found that cases are becoming increasingly complex.

From April 2025 to March 2026, Wendy supported 230 people and secured an amazing £1,195,380 in unclaimed benefits and grants for clients.

Both services illustrate our commitment to the cash first approach.



Moray Food Plus

Report of the Trustees For The Year Ended 31 March 2026

Family support and school based work

We have had a very busy year working on a 1:1 basis with 15 families comprising of 16 adults and 25 children.

We have increased the amount of work being delivered in schools including running 27 kitbag groups and 10 supper clubs.

We also had lots of fun delivering activities during the school holidays with 13 sessions reaching over 100 children.

Thank you to all the schools who have welcomed us in but in particular to Rothes Primary who allowed us to trial new ways of delivering our money advice service to families and money awareness sessions to the children.



Garden project

Our partnership with The Moray Council Community Justice Service has had a bumper year and we continued harvesting well into the winter. Our new crops of kohlrabi and celeriac did well and we are excited at the possibilities for next year.

The winter has been spent revamping inside the polytunnel and preparing for the new growing season – we can't wait!



Moray Food Plus

Report of the Trustees For The Year Ended 31 March 2026

Thank you

A BIG thank you to all our wonderful volunteers who gave an amazing 8,200 hours of their time supporting our work. We are particularly thankful to our volunteer drivers who have been out in all weather to ensure food parcels are delivered.

Thank you to all our funders who enable us to deliver work that makes a real difference.



FINANCIAL REVIEW

It is the policy of the charity to maintain unrestricted general funds, which are the free reserves of the charity, at a level which are sufficient to cover management, administration and support costs.

The level of unrestricted funds held at the year end was £124,753 (2025 - £164,529) of which £120,000 is designated for the Foodbank, The Bosie, Big Blue and vehicle contingency.

Restricted funds are funds which are used for specified purposes in accordance with restrictions imposed by the donors.

The level of restricted funds held at the year end was £35,745 (2025 - £43,025).

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Moray Food Plus

Report of the Trustees For The Year Ended 31 March 2026

Future Plans

The period of 2025 – 26 has been a busy one for Moray Food Plus. Over the past year, our foodbank service has seen a slight increase in both the number of referrals received and the number of people we have supported. While this has been relatively small, it represents the first increase in several years and reflects an increase in demand for our services. Within this, there have been some notable demographic shifts, highlighting the growing and changing needs within our communities.

Our mobile food pantry, Big Blue, continues to play a vital role in making affordable food accessible to people living in some of Moray's most rural communities. Through our valued partnerships with other organisations, we are also able to provide warm winter clothing and pet food alongside affordable groceries. Feedback from those using the service continues to be overwhelmingly positive. Beyond food provision, Big Blue has helped us strengthen relationships within local communities, enabling us to work with other community groups. Although much of the food available through Big Blue is sourced through surplus food redistribution, we purchase additional stock to ensure people have access to a consistent range of essential pantry items. Rising costs have made making a small price increase necessary. Following consultation with those who use Big Blue, and after providing plenty of advance notice, the cost of a standard shop increased from £2.50 to £3.00. The response has been universally supportive, with people continuing to view Big Blue as offering exceptional value while helping them stretch limited household budgets.

We remain proud to champion a cash-first approach as the most effective and dignified response to food insecurity. Our Money Advice Service is central to this approach, helping individuals and families maximise their income, reduce debt, access the benefits they are entitled to and build greater financial resilience and independence. Alongside this, our community larders continue to provide local access to affordable food, helping communities access nutritious groceries in a way that promotes dignity, choice and long-term sustainability.

We are delighted to have secured continued funding from The Robertson Trust and The National Lottery, enabling us to continue operating Big Blue. This investment provides much-needed stability and allows us to plan ahead. We are equally grateful to all of our other funders and supporters, whose generosity enables us not only to sustain our services but to continue developing and improving them.

One of our greatest strengths is our ability to remain flexible and responsive and can only do this with in partnership with organisations and stakeholders across Moray.

I would like to extend my sincere thanks to Sonya Warren, who served as Interim Chair earlier this year. Since taking on the roles of Chair and Treasurer, it has been both a privilege and an honour to support the Board, our staff and volunteers as we continue delivering services that make a real difference to people across Moray.

Finally, to our staff, volunteers, donors, funders and community partners—thank you. Your dedication, compassion and unwavering commitment make everything we achieve possible. Together, we will continue working towards a Moray where everyone has access to the support, dignity and opportunities they deserve.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Moray Food Plus is a Scottish Charitable Incorporated Organisation (SCIO), registered charity number SC042997, formed on 7 March 2012. The purposes and administration of the SCIO are set out in its constitution.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered number

CS000812 (Scotland)

Registered Charity number

SC042997

Registered office

203 High Street
Elgin
Moray
IV30 1DJ

Moray Food Plus

Report of the Trustees For The Year Ended 31 March 2026

Trustees

K Ross (resigned 24.7.25)

H Henderson

T McGarry (resigned 15.5.26)

S Warren

J Kirby

K Donaldson

F Sargeant

L Nicol (appointed 23.5.25)

Secretary

K Donaldson

Independent Examiner

Alan Long FCA

The Long Partnership

4 North Guildry Street

Elgin

Moray

IV30 1JR

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Accounting Standards including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice)).

The law applicable to charities in Scotland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity or that period. In preparing these financial statements, the trustees are required to: :

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution. 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.

Approved by order of the board of trustees on and signed on its behalf by:

.....
K Donaldson – Chair/Treasurer

Independent Examiner's Report to the Trustees of Moray Food Plus

I report on the accounts for the year ended 31 March 2026 set out on pages four to sixteen.

Respective responsibilities of trustees and examiner

The charity's trustees 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's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 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 the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 seeking explanations from you as 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 connection with my examination, no matter has come to my attention :

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to 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.

Alan Long FCA
The Institute of Chartered Accountants in England and Wales

The Long Partnership
4 North Guildry Street
Elgin
Moray
IV30 1JR

Date:

Moray Food Plus

Statement of Financial Activities For The Year Ended 31 March 2026

	Notes	Unrestricted funds £	Restricted funds £	31.3.26 Total funds £	31.3.25 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		77,802	287,800	365,602	318,255
Investment income	2	<u>1,099</u>	<u>-</u>	<u>1,099</u>	<u>2,054</u>
Total		<u>78,901</u>	<u>287,800</u>	<u>366,701</u>	<u>320,309</u>
 EXPENDITURE ON					
Charitable activities					
Charitable activities		<u>118,677</u>	<u>295,080</u>	<u>413,757</u>	<u>381,259</u>
 NET INCOME/(EXPENDITURE)		(39,776)	(7,280)	(47,056)	(60,950)
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>164,529</u>	<u>43,025</u>	<u>207,554</u>	<u>268,504</u>
 TOTAL FUNDS CARRIED FORWARD		<u>124,753</u>	<u>35,745</u>	<u>160,498</u>	<u>207,554</u>

The notes form part of these financial statements

Moray Food Plus

Balance Sheet 31 March 2026

	Notes	Unrestricted funds £	Restricted funds £	31.3.26 Total funds £	31.3.25 Total funds £
FIXED ASSETS					
Tangible assets	7	31,215	-	31,215	41,620
CURRENT ASSETS					
Debtors	8	20,685	-	20,685	9,991
Cash at bank and in hand		<u>79,921</u>	<u>35,745</u>	<u>115,666</u>	<u>161,766</u>
		100,606	35,745	136,351	171,757
CREDITORS					
Amounts falling due within one year	9	(7,068)	-	(7,068)	(5,823)
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
NET CURRENT ASSETS		<u>93,538</u>	<u>35,745</u>	<u>129,283</u>	<u>165,934</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>124,753</u>	<u>35,745</u>	<u>160,498</u>	<u>207,554</u>
NET ASSETS		<u>124,753</u>	<u>35,745</u>	<u>160,498</u>	<u>207,554</u>
FUNDS	10				
Unrestricted funds				124,753	164,529
Restricted funds				<u>35,745</u>	<u>43,025</u>
TOTAL FUNDS				<u>160,498</u>	<u>207,554</u>

The financial statements were approved by the Board of Trustees and authorised for issue on
and were signed on its behalf by:

.....
K Donaldson – Chair/Treasurer

The notes form part of these financial statements

**Notes to the Financial Statements
For The Year Ended 31 March 2026**

1. ACCOUNTING POLICIES

Basis of preparation

These accounts are prepared on an accruals basis under the historical cost convention and in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

As required by the regulations, the accounts are prepared to comply with the Statement of Recommended Practice on Accounting and Reporting by Charities (FRS102) effective from 2015 (SORP 2015 FRS102) including requirements of the general purpose accounting standard FRS102.

The charity constitutes a public benefit entity as defined by FRS 102.

Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy.

For the purposes of FRS102, the Charity is a public benefit entity and accounting policies are applied accordingly. However, the trustees do not consider that these accounts depend on any material estimates or judgements except where specifically noted. The Charity has only basic financial instruments.

Income

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.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Moray Food Plus

Notes to the Financial Statements - continued For The Year Ended 31 March 2026

2. INVESTMENT INCOME

	31.3.26	31.3.25
	£	£
Interest receivable	<u>1,099</u>	<u>2,054</u>

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.26	31.3.25
	£	£
Depreciation - owned assets	<u>10,405</u>	<u>13,387</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2026 nor for the year ended 31 March 2025.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2026 nor for the year ended 31 March 2025.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.26	31.3.25
Staff	<u>15</u>	<u>15</u>

No employees received emoluments in excess of £60,000.

Moray Food Plus

Notes to the Financial Statements - continued For The Year Ended 31 March 2026

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	84,585	233,670	318,255
Investment income	<u>2,054</u>	<u>-</u>	<u>2,054</u>
Total	<u>86,639</u>	<u>233,670</u>	<u>320,309</u>
 EXPENDITURE ON			
Charitable activities			
Charitable activities	<u>163,887</u>	<u>217,372</u>	<u>381,259</u>
 NET INCOME/(EXPENDITURE)	(77,248)	16,298	(60,950)
 RECONCILIATION OF FUNDS			
Total funds brought forward	241,777	26,727	268,504
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>164,529</u>	<u>43,025</u>	<u>207,554</u>

Moray Food Plus

Notes to the Financial Statements - continued For The Year Ended 31 March 2026

7. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Totals £
COST			
At 1 April 2025 and 31 March 2026	<u>17,789</u>	<u>96,324</u>	<u>114,113</u>
DEPRECIATION			
At 1 April 2025	11,308	61,185	72,493
Charge for year	<u>1,620</u>	<u>8,785</u>	<u>10,405</u>
At 31 March 2026	<u>12,928</u>	<u>69,970</u>	<u>82,898</u>
NET BOOK VALUE			
At 31 March 2026	<u>4,861</u>	<u>26,354</u>	<u>31,215</u>
At 31 March 2025	<u>6,481</u>	<u>35,139</u>	<u>41,620</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.26 £	31.3.25 £
Trade debtors	11,289	-
Prepayments	<u>9,396</u>	<u>9,991</u>
	<u>20,685</u>	<u>9,991</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.26 £	31.3.25 £
Social security and other taxes	4,650	3,379
Accrued expenses	<u>2,418</u>	<u>2,444</u>
	<u>7,068</u>	<u>5,823</u>

Moray Food Plus

Notes to the Financial Statements - continued For The Year Ended 31 March 2026

10. MOVEMENT IN FUNDS

	At 1.4.25 £	Net movement in funds £	Transfers between funds £	At 31.3.26 £
Unrestricted funds				
General fund	11,529	(39,776)	33,000	4,753
Designated funds	<u>153,000</u>	<u>-</u>	<u>(33,000)</u>	<u>120,000</u>
	164,529	(39,776)	-	124,753
Restricted funds				
The Robertson Trust	6,160	(849)	(5,311)	-
William Grant, Project Development	8,656	(8,656)	-	-
The National Lottery Fund Improving Lives			5,311	5,311
The National Lottery Fund Improving Lives	460	(460)	-	-
Edrington Stride	25,112	(13,681)	-	11,431
Andrew Chrystalls Fund	2,111	(2,111)	-	-
The Ashworth Charitable Trust	526	(526)	-	-
David And Averil Macdonald Fund	-	7,267	-	7,267
Bank of Scotland Foundation	-	5,332	-	5,332
Thistledown Trust	-	1,482	-	1,482
Truelight Trust	-	1,797	-	1,797
The Brownlie Charitable Trust	-	2,000	-	2,000
Tesco Blue Token	<u>-</u>	<u>1,125</u>	<u>-</u>	<u>1,125</u>
	<u>43,025</u>	<u>(7,280)</u>	<u>-</u>	<u>35,745</u>
TOTAL FUNDS	<u><u>207,554</u></u>	<u><u>(47,056)</u></u>	<u><u>-</u></u>	<u><u>160,498</u></u>

Moray Food Plus

Notes to the Financial Statements - continued For The Year Ended 31 March 2026

10. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	78,901	(118,677)	(39,776)
Restricted funds			
Investing in Communities Fund	110,241	(110,241)	-
The Robertson Trust	62,215	(63,064)	(849)
William Grant, Project Development	-	(8,656)	(8,656)
Foundation Scotland	2,100	(2,100)	-
The National Lottery Fund Improving Lives	-	(460)	(460)
Edrington Stride	-	(13,681)	(13,681)
Andrew Chrystalls Fund	-	(2,111)	(2,111)
The Ashworth Charitable Trust	-	(526)	(526)
David And Averil Macdonald Fund	10,000	(2,733)	7,267
Bank of Scotland Foundation	50,000	(44,668)	5,332
Energy Saving Trust Redress	29,619	(29,619)	-
Thistledown Trust	2,000	(518)	1,482
Truelight Trust	5,000	(3,203)	1,797
The Brownlie Charitable Trust	2,000	-	2,000
Tesco Blue Token	1,125	-	1,125
GoGive Winter Resilience Fund	500	(500)	-
Garfield Weston Foundation	10,000	(10,000)	-
Neighbourly - Sainsburys Starlight Fund	1,500	(1,500)	-
Tesco Blue Token	500	(500)	-
Neighbourly - Lidl	500	(500)	-
IVC Evidensia	500	(500)	-
	<u>287,800</u>	<u>(295,080)</u>	<u>(7,280)</u>
TOTAL FUNDS	<u>366,701</u>	<u>(413,757)</u>	<u>(47,056)</u>

Moray Food Plus

Notes to the Financial Statements - continued For The Year Ended 31 March 2026

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	54,452	(77,248)	34,325	11,529
Designated funds	<u>187,325</u>	<u>-</u>	<u>(34,325)</u>	<u>153,000</u>
	241,777	(77,248)	-	164,529
Restricted funds				
The Robertson Trust	2,735	3,425	-	6,160
William Grant, Project Development	20,100	(11,444)	-	8,656
Moray Health and Wellbeing Fund	70	(70)	-	-
Neighbourly Lidl Community Fund	90	(90)	-	-
The Moray Council	3,678	(3,678)	-	-
Foundation Scotland	54	(54)	-	-
The National Lottery Fund Improving Lives	-	460	-	460
Edrington Stride	-	25,112	-	25,112
Andrew Chrystalls Fund	-	2,111	-	2,111
The Ashworth Charitable Trust	<u>-</u>	<u>526</u>	<u>-</u>	<u>526</u>
	<u>26,727</u>	<u>16,298</u>	<u>-</u>	<u>43,025</u>
TOTAL FUNDS	<u>268,504</u>	<u>(60,950)</u>	<u>-</u>	<u>207,554</u>

Moray Food Plus

Notes to the Financial Statements - continued For The Year Ended 31 March 2026

10. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	86,639	(163,887)	(77,248)
Restricted funds			
Investing in Communities Fund	106,912	(106,912)	-
The Robertson Trust	60,665	(57,240)	3,425
William Grant, Project Development	-	(11,444)	(11,444)
Sainsbury Community Fund	500	(500)	-
Moray Health and Wellbeing Fund	-	(70)	(70)
Asda U18s Better Start	1,000	(1,000)	-
Neighbourly Lidl Community Fund	-	(90)	(90)
Arnold Clark Community Fund	2,000	(2,000)	-
The Moray Council	-	(3,678)	(3,678)
Foundation Scotland	-	(54)	(54)
The National Lottery Fund Improving Lives	460	-	460
Edrington Stride	31,383	(6,271)	25,112
Andrew Chrystalls Fund	4,500	(2,389)	2,111
The Ashworth Charitable Trust	2,250	(1,724)	526
Moray Golf Club	250	(250)	-
David And Averil Macdonald Fund	5,000	(5,000)	-
Moray Local Action Fund	15,000	(15,000)	-
Celtic FC Foundation	750	(750)	-
McDonalds Community Fund	3,000	(3,000)	-
	<u>233,670</u>	<u>(217,372)</u>	<u>16,298</u>
TOTAL FUNDS	<u>320,309</u>	<u>(381,259)</u>	<u>(60,950)</u>

Moray Food Plus

Notes to the Financial Statements - continued For The Year Ended 31 March 2026

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.26 £
Unrestricted funds				
General fund	54,452	(117,024)	67,325	4,753
Designated funds	<u>187,325</u>	<u>-</u>	<u>(67,325)</u>	<u>120,000</u>
	241,777	(117,024)	-	124,753
Restricted funds				
The Robertson Trust	2,735	2,576	(5,311)	-
William Grant, Project Development	20,100	(20,100)	-	-
Moray Health and Wellbeing Fund	70	(70)	-	-
Neighbourly Lidl Community Fund	90	(90)	-	-
The National Lottery Fund Improving Lives			5,311	5,311
The Moray Council	3,678	(3,678)	-	-
Foundation Scotland	54	(54)	-	-
Edrington Stride	-	11,431	-	11,431
David And Averil Macdonald Fund	-	7,267	-	7,267
Bank of Scotland Foundation	-	5,332	-	5,332
Thistledown Trust	-	1,482	-	1,482
Truelight Trust	-	1,797	-	1,797
The Brownlie Charitable Trust	-	2,000	-	2,000
Tesco Blue Token	<u>-</u>	<u>1,125</u>	<u>-</u>	<u>1,125</u>
	<u>26,727</u>	<u>9,018</u>	<u>-</u>	<u>35,745</u>
TOTAL FUNDS	<u>268,504</u>	<u>(108,006)</u>	<u>-</u>	<u>160,498</u>

Moray Food Plus

Notes to the Financial Statements - continued For The Year Ended 31 March 2026

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	165,540	(282,564)	(117,024)
Restricted funds			
Investing in Communities Fund	217,153	(217,153)	-
The Robertson Trust	122,880	(120,304)	2,576
William Grant, Project Development	-	(20,100)	(20,100)
Sainsbury Community Fund	500	(500)	-
Moray Health and Wellbeing Fund	-	(70)	(70)
Asda U18s Better Start	1,000	(1,000)	-
Neighbourly Lidl Community Fund	-	(90)	(90)
Arnold Clark Community Fund	2,000	(2,000)	-
The Moray Council	-	(3,678)	(3,678)
Foundation Scotland	2,100	(2,154)	(54)
The National Lottery Fund Improving Lives	460	(460)	-
Edrington Stride	31,383	(19,952)	11,431
Andrew Chrystalls Fund	4,500	(4,500)	-
The Ashworth Charitable Trust	2,250	(2,250)	-
Moray Golf Club	250	(250)	-
David And Averil Macdonald Fund	15,000	(7,733)	7,267
Moray Local Action Fund	15,000	(15,000)	-
Celtic FC Foundation	750	(750)	-
McDonalds Community Fund	3,000	(3,000)	-
Bank of Scotland Foundation	50,000	(44,668)	5,332
Energy Saving Trust Redress	29,619	(29,619)	-
Thistledown Trust	2,000	(518)	1,482
Truelight Trust	5,000	(3,203)	1,797
The Brownlie Charitable Trust	2,000	-	2,000
Tesco Blue Token	1,125	-	1,125
GoGive Winter Resilience Fund	500	(500)	-
Garfield Weston Foundation	10,000	(10,000)	-
Neighbourly - Sainsburys Starlight Fund	1,500	(1,500)	-
Tesco Blue Token	500	(500)	-
Neighbourly - Lidl	500	(500)	-
IVC Evidensia	500	(500)	-
	<u>521,470</u>	<u>(512,452)</u>	<u>9,018</u>
TOTAL FUNDS	<u>687,010</u>	<u>(795,016)</u>	<u>(108,006)</u>

Moray Food Plus

Notes to the Financial Statements - continued For The Year Ended 31 March 2026

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2026.

Moray Food Plus

Detailed Statement of Financial Activities For The Year Ended 31 March 2026

	31.3.26 £	31.3.25 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	74,089	80,622
Gift aid	3,713	3,963
Grants	<u>287,800</u>	<u>233,670</u>
	365,602	318,255
Investment income		
Interest receivable	<u>1,099</u>	<u>2,054</u>
Total incoming resources	366,701	320,309
EXPENDITURE		
Charitable activities		
Wages	234,923	206,252
Pensions	9,104	7,300
Rent, rates and water	35,992	37,005
Insurance	4,237	3,953
Light and heat	7,314	8,295
Telephone	3,053	3,032
Advertising	529	373
Purchases	45,543	47,471
Repairs and renewals	8,158	6,387
Motor expenses	30,847	23,874
Travel expenses	3,521	1,980
Other office expenses	5,295	4,731
Training	138	653
Volunteer expenses	490	765
Service provisions	9,336	10,038
Professional fees	1,550	866
Accountancy	2,869	3,798
Fixtures and fittings	1,620	1,674
Motor vehicles	8,785	11,713
Grants to other organisations	<u>347</u>	<u>1,099</u>
	413,651	381,259
Support costs		
Finance		
Bank charges	<u>106</u>	<u>-</u>
Total resources expended	<u>413,757</u>	<u>381,259</u>
Net expenditure	<u>(47,056)</u>	<u>(60,950)</u>

This page does not form part of the statutory financial statements