

Registered Charity Number: SC045221



Inverness Foodstuff (SCIO)

Report of the Trustees and

Unaudited Financial Statements for

The Year Ended 31st March 2026

Orchard
Compliance Ltd

42 Shore Street
Nairn
IV12 4PX

Inverness Foodstuff (SCIO)
Contents of the Financial Statements
For the Year Ended 31st March 2026

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Inverness Foodstuff (SCIO)

Officers & Professional Advisors

For the year ended 31st March 2026

TRUSTEES	Chairperson	J Stuart Black
	Secretary	Margaret MacDonald
	Treasurer	Jackie Fraser - Appointed 29th May 2025
	Depute Chairperson	Iain McKenzie
		Hilary Parkey
		Steve Walsh
		Sally Ferguson
		Peter Mason - Appointed 22nd January 2026
		Stuart Smith - Appointed 22nd January 2026
		Barry Gilbert - Appointed 22nd January 2026
		Dave Kemp - Resigned -18th December 2025
		Bob Glover - Resigned 4th April 2025
REGISTERED OFFICE		Ness Bank Church 1 Ness Bank Inverness IV2 4SA
INDEPENDENT EXAMINER		Gareth Jones FCCA Orchard Compliance Ltd 42 Shore Street Nairn IV12 4PX
REGISTERED CHARITY NUMBER:		SC045221

Inverness Foodstuff (SCIO)

Report of the Trustees **For the Year Ended 31st March 2026**

The Trustees present their report and accounts for the year ended 31st March 2026.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102)(effective 1 January 2019)

Organisational structure & governing Document

The charity is a Scottish Charitable Incorporated Organisation (SCIO). It was registered on 10 November 2014 and is governed by a constitution. The charity is constituted as a two-tier structure and as such the Trustees are the members of the charity.

Recruitment and appointment of new trustees

The Management Committee, which normally meets every six weeks, are the Charity's Trustees. It is open to interested members of the community. Trustees are elected at the Annual General Meeting. There must be a minimum of five and a maximum of twelve Trustees.

Risk management

A risk review of the organisation's activities is considered, together with the business plan. The major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, as identified by the trustees, have been reviewed and systems have been established to mitigate exposure to those risks.

Charitable purposes

The organisation's purposes are to advance the health and relieve the need of (although not exclusively) the homeless in Inverness.

This is achieved by inter alia:

- Reducing food poverty among the homeless population by providing nutritious meals
- Providing a safe environment to reduce social isolation
- Encouraging participants to volunteer and take part in the project with the aim of improving self-esteem.
- Promoting healthier lifestyle choices
- To reduce food waste by sourcing food which has reached its shelf-life date and would otherwise go to waste.
- To provide volunteers with greater awareness of the realities of the homeless people living in poverty in Inverness in an effort to break down barriers in our community.
- To work in partnership with other agencies involved with similar aims and objectives.

Activities and achievements

2025-26 was another busy year for Inverness Foodstuff (IF). A total of 15,572 three-course lunches were provided between our two sites, Ness Bank Church (NBC) and Hilton Community Centre (HCC). On average we provided 1,298 lunches per month and the daily average lunch numbers at NBC were 70, while it was 48 at HCC.

At NBC, the three course vegetarian meals provided are made predominately from donated supermarket waste. Lunches are provided on Tuesdays, Thursdays and Saturdays between 12 noon and 3pm. The total lunches provided in 2025-26 were 10,871 compared to 9,920 the previous year, a 9.6% increase. As has been the trend at NBC since autumn 2022, when the cost-of-living crisis started to impact, we have seen a year-on-year increase on the numbers using the service at NBC, indicating that the cost-of-living crisis continues to create financial difficulties for many.

In response to the cost-of-living crisis in November 2022, IF extended its opening hours at NBC, during the colder months - November to April - opening at 10am instead of 12 noon, offering a 'warm hub' and breakfasts. This is the fourth year IF have provided breakfasts and a 'warm hub' on the three days at NBC. Over the 6 months, 1,102 breakfasts were provided, slightly less than the previous year which was 1,165.

Inverness Foodstuff (SCIO)

Report of the Trustees - continued **For the Year Ended 31st March 2026**

Activities and achievements - continued

At Hilton Community Centre, IF provide lunches on Wednesdays and Fridays. A total of 4,701 lunches were provided compared to 5,534 lunches in 24/25. IF have been providing lunches on Wednesdays and Fridays at HCC since 1 September 2023. This is a three-year partnership project with High Life Highland, thanks to funding from the Social Isolation and Loneliness Fund. This service primarily seeks to reduce social isolation and loneliness as well as address food insecurity. The participants who attend are predominately elderly people and some families. The decrease in lunches provided during 25/26 is mainly due to a few regular participants not attending due to ill health, while others have moved away from the area.

In addition to the breakfasts and lunches provided, IF continue to offer the 'market stall' at NBC providing surplus fruit, vegetables and other surplus/donated food not used for lunches. At HCC, there are the 'community shelves' which are stocked with mainly surplus ambient goods from CFINE.

As well as providing surplus fruit, vegetables, bread etc. on the 'market stall' at NBC, IF also provided 263 'care packages' (contains dry goods, tea, coffee, tinned goods, toiletries etc.) over the year, an increase of 34% on the previous year. Conversely, IF made 12 referrals to the Highland Foodbank (run by New Start Highland and part of Trussell Trust. New Start Highland having taken over the running of Highland Foodbank from Blythswood Care in early March 2026), a 70% decrease on the previous year. However, this decrease does not indicate that there is less demand for the foodbank. A decrease in foodbank referrals and increase in care packages indicates that participants have had their maximum number of referrals to the foodbank (normally 3 referrals in a 6-month period). When participants exceed their referral quota, IF will provide 'care packages.'

IF also receives numerous weekly requests for individual items such as toilet rolls, toiletries, dog and cat food etc. which are provided if stock levels permit.

IF are incredibly grateful to Sainsbury's customers in Nairn. It is due to their generosity that IF can meet the increased demand for care packages. IF became the front store customer donation partner for Sainsbury's Nairn in April 2024 following a visit by the store's Community Champion. IF are also grateful to Macleod and MacCallum staff who donate bags of ambient goods several times a year which are used for care packages as well as store cupboard ingredients for meals.

More than just a meal!

While it all starts with the food, IF is much more than just a meal! IF provide several wrap-around services and support on site, enabling participants to access the support they need in one location. IF's holistic support model is built on engaging with, and working in partnership with public, private and 3rd sector organisations.

At NBC, donations from the public enable IF to provide second-hand clothing and footwear for participants who need it. Thanks to a grant from Margaret Douglas Trust, IF were able to purchase socks and underwear which are offered to homeless rough sleepers (and other participants who need them).

IF continue to offer tents, sleeping bags, towels, flasks, tin openers etc. as well as access to showers at Inverness Leisure (thanks to High Life Highland) and laundry vouchers (thanks to a grant from the Margaret Douglas Trust) to homeless rough sleepers.

This year, thanks to Sleeping Pods UK and HMP Addiewell, IF can provide rough sleepers with Sleeping Pods. The pods, which are made at HMP Addiewell are lightweight, insulated emergency shelters designed to keep rough sleepers warm, dry and safe in harsh weather conditions. IF are incredibly grateful to Lucy from the Flip the Coin Charity who transports the pods from HMP Addiewell to NBC for IF.

Through IF's ongoing partnership with Red Chair Highland (digital inclusion social enterprise), IF can provide digital drop-in session at NBC and HCC week about, helping to increase participants' digital inclusion through the provision of digital devices and digital skills.

IF continue to pay for the Citizens Advice Bureau (CAB) to provide money and debt advice every Tuesday and Thursday afternoon at NBC (excluding the third Tuesday of every month, as on the third Wednesday of the month, the CAB visit HCC to provide advice and support there). Over the year, the CAB provided advice and assistance to 140 participants and made financial gains of £51,641 for participants through income maximisation work and successful benefit appeals. While the CAB mainly provide money and debt advice, they have also provided advice and assistance on other issues such as energy and housing etc. although the most enquiries (49%) were about benefits.

Inverness Foodstuff (SCIO)

Report of the Trustees - continued **For the Year Ended 31st March 2026**

Activities and Achievements - continued

Other services provided this year at NBC include:

- Homeless Healthcare Team - a GP, a senior nurse practitioner and support worker, available on Tuesdays and the nurse practitioner and support worker are also available on Thursdays to support participants' healthcare needs.
- NHS Health Improvement Service have been providing smoking cessation sessions every Thursday at Ness Bank.
- Highland Council's Housing Homeless Service attend once a month to provide advice and support for homeless persons.
- The Samaritans attended once a month to provide a listening service.
- Monthly visits from the Fire and Rescue Service offering home safety advice have also taken place.
- Free sanitary products and incontinence pads.
- Following a successful pilot with NHS Highland Sexual Health, IF offer STI Kits (self-test kits for anyone who has had unprotected sex and may have a sexually transmitted infection) and free condoms.

IF also took part in the PHOENIX for Severe and Multiple Disadvantage Research Trial during 25/26. The research trial conducted by Edinburgh University was seeking to evidence whether pharmacy and third sector support can improve the health and wellbeing of homeless persons. Several IF participants were recruited as part of the research. The trial is due to end in May 2026.

Haircuts have also been available for NBC participants, thanks to a volunteer hairdresser who attends as and when she can.

IF have developed good working relationships with two local police officers who call regularly into NBC and HCC. The officers have been extremely helpful in conducting welfare checks when IF became concerned about vulnerable individuals, as well as offering advice and assistance in dealing with incidents.

At IF's HCC site, as well as the CAB attending once per month to provide advice and assistance and Red Chair Highland providing digital drop-in sessions; the Care and Learning Alliance provide play and learn sessions for pre-school children and parents on Fridays; Hilton Family Support provide play session on Wednesdays; Highland Council Housing Options Officer provides advice and assistance for any social housing tenants and there are monthly visits from Alienergy, providing advice and assistance about energy costs.

A Foot Health Practitioner attends approximately every 6 weeks at HCC providing regular appointments for elderly participants to have their toenails cut etc. (this service was requested by participants). IF continue to offer gentle exercise classes, provided by a trained Tai Chi instructor, every two weeks on Wednesdays and quizzes are also provided (also requested by participants) regularly by the IF Administrator.

As well as the organisations mentioned above, we continue to enjoy and benefit from working in partnership with several other organisations including:

- | | |
|---|--|
| ▪ Ness Bank Church | ▪ Scottish Drugs Forum |
| ▪ Highland Council Community Payback | ▪ FareShare |
| ▪ Grow Project | ▪ Neighbourly |
| ▪ Highland Foodbank | ▪ Inverness Mosque |
| ▪ Highland Third Sector Interface | ▪ Calman Trust |
| ▪ Highland Whole Family Wellbeing Programme | ▪ Highland Alcohol and Drugs Partnership |
| ▪ Crown and City Community Cupboard | ▪ Country Food Trust |

IF are incredibly grateful (again) to the Order of Malta who came along to NBC in April and December and distributed bags containing essential clothing items (hats, gloves, socks; underpants etc.) to participants.

Inverness Foodstuff (SCIO)

Report of the Trustees - continued **For the Year Ended 31st March 2026**

Activities and Achievements - continued

Food Donations

IF continue to rely on, and appreciate, the surplus supermarket food donations from Tesco, Marks and Spencer, Aldi, Bookers, Co-op and Lidl. Sainsbury Nairn also provides donations of ambient food weekly from customer donations, and CFINE provides donations of fruit and vegetables for NBC every two weeks and ambient goods for HCC every two weeks. Furthermore, the GROW project provides fresh herbs and vegetables occasionally, as does Porterfield Prison.

Thanks, are also due to Scotmid, who provided £300 of Co-op vouchers, which have been used to purchase store cupboard ingredients in their Scotmid store.

IF are also fortunate to benefit from the baking provided by the young people involved with the Calman Trust. Every Wednesday, the young people bake scones and/or sweet treats for participants attending at HCC.

The Country Food Trust continues to provide meat casseroles and curries which are ideal for rough sleepers or those with no or limited cooking facilities as they are cooked and just require heating up.

On occasions when IF receive surplus that they cannot use, IF continue to offer to other groups/community sheds/larders to minimize food waste.

Volunteers

IF rely on volunteers for every aspect of their operations from picking up food from supermarkets to sorting clothing donations. Volunteer numbers continue to be healthy with over 80 volunteers registered. This includes fifteen participant volunteers (participants who use the service or who have additional needs). IF is incredibly fortunate to have such dedicated volunteers and could not function without their volunteers' commitment, hard work and passion for Inverness Foodstuff.

In the last year IF volunteers worked a total of 11,674 hours. On average, 64 volunteers provide an average of 973 volunteer hours every month.

Staff

IF continue to employ three staff members. Morven Ball, co-ordinator at HCC who works two per days per week; IF's Catering and Training Supervisor, Al Edwards, works full-time. IF are grateful to the Social Isolation and Loneliness Fund for funding 2 days per week of Al's salary costs in 25/26. IF continue to employ a full-time Operations Manager, Pam Urquhart, with thanks due to National Lottery Funding who have funded Pam's salary costs in 25/26.

The board notes the continuing excellent leadership provided by Pam over 25/26.

Furthermore, IF continue to contract an accountant to provide monthly management accounts and an administrator to provide 10 hours a week administrative support for Pam.

Grant Funding/Donations

IF are grateful to the following organisations who provided us with grant funding this year:

- The Robertson Trust
- Highland Third Sector Interface Mental Health and Wellbeing Fund (small grant & collaborative grant)
- Impact Funding Partners/Social Isolation and Loneliness Fund
- The National Lottery Improving Lives Community Fund
- Margaret Douglas Trust
- Ward Discretionary Fund (Highland Council)

IF are also incredibly grateful for the support of the many individuals and organisations who make financial and other donations (particularly over the festive period) throughout the year. Thanks are also due to Ness Bank Church congregation for the regular retiring collection donations.

Inverness Foodstuff (SCIO)

Report of the Trustees - continued **For the Year Ended 31st March 2026**

Future Planning

Any future planning will always involve IF seeking to secure grant funding to enable IF to continue providing its core services at NBC.

While IF offers shower and laundry vouchers to homeless person to use off-site, ideally IF would prefer to offer these facilities at NBC. NBC will be undergoing some major refurbishment over the coming year. As part of the refurbishment, NBC has advised IF that if IF can raise the funds required, NBC would be happy for shower and laundry facilities to be installed. Seeking funding for these facilities will be a priority for IF in the coming year.

IF's project at Hilton was due to finish in July 2026. However, IF has secured funding for a further two years. This is a collaborative project involving IF, Calman Trust, Highland Whole Family Wellbeing Programme, High Life Highland and the local Youth Development Officer at Inverness Royal Academy. IF, in partnership, hopes to extend the reach of its project to attract more families to attend as well as introduce some new activities.

Financial Review

At 31st March 2026, the charity's reserves were £277,815 (2025 £212,909) of which £198,605 (2025 £188,743) were unrestricted and £79,210 (2025 £24,163) were restricted.

Total incoming resources of £218,714 (2025 - £135,043) and total resources expended of £153,805 (2025 - £150,489) resulted in a surplus of £64,909 (2025 - £15,446 deficit). The surplus was reflected by the receipt of grants towards the end of the financial year for projects covering more than one year. General unrestricted funds resulted in a surplus of £9,862 (2025 £11,126).

Reserves Policy

The board have in place a reserves policy to hold 6 months running costs.

Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 2nd July 2026 and signed on its behalf by:



J Stuart Black - Trustee

Inverness Foodstuff (SCIO)

Independent Examiners Report to the Trustees/Members of the charity

Report to the trustees/members of Inverness Foodstuff (SCIO) for the year ended 31st March 2026 set out on pages 8 to 12, 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 Auditors

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 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The charity's trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts as required under section (44)(1)(c) of the 2005 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 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

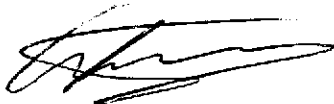
In the course of my examination no matter has come to my attention: -

1 - which gives me reasonable cause to believe that, in any material respect, the requirements:- to keep accounting records in accordance with section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Regulations, and to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 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.

Dated: 2nd July 2026



Gareth Jones FCCA
Orchard Compliance Ltd
42 Shore Street
Nairn
IV12 4PX

Inverness Foodstuff (SCIO)**Statement of Financial Activities****For the year ended 31st March 2026**

	<u>Note</u>	Unrestricted Funds £	Restricted Funds £	Total Funds 31/03/26 £	Total Funds 31/03/25 £
Income & Endowments from					
Donations and voluntary income	2	45,301	-	45,301	22,301
Charitable Activities	3	44,256	125,800	170,056	111,964
Investment Income (Bank Interest)		3,357	-	3,357	-
Total		92,914	125,800	218,714	134,265
Expenditure on					
Charitable Activities	4	83,113	70,692	153,805	150,489
Net Income		9,801	55,108	64,909	(16,224)
Transfers (to)/from Restricted Funds		61	(61)	-	-
Net Movement in Funds		9,862	55,047	64,909	(16,224)
Total funds brought forward		188,743	24,163	212,906	228,352
Total funds carried forward		198,605	79,210	277,815	212,128

The notes on pages 10 to 12 form part of these accounts.

Inverness Foodstuff (SCIO)**Balance Sheet****For the year ended 31st March 2026**

	<u>Note</u>	<u>General Funds 2026 £</u>	<u>Restricted Funds 2026 £</u>	<u>Total Funds 2026 £</u>	<u>Total Funds 2025 £</u>
FIXED ASSETS					
Tangible fixed assets	6	-	-	-	-
CURRENT ASSETS					
Gift Cards & Vouchers	7	-	500	500	400
Cash at Bank and in hand		200,403	78,710	279,113	218,292
		200,403	79,210	279,613	218,692
CREDITORS					
Creditors amounts due within 1 year.	8	1,798	-	1,798	5,786
NET CURRENT ASSETS		198,605	79,210	277,815	212,906
TOTAL ASSETS LESS CURRENT LIABILITIES		198,605	79,210	277,815	212,906
NET ASSETS		198,605	79,210	277,815	212,906
REPRESENTED BY:					
Unrestricted funds	9			198,605	188,743
Restricted funds	9			79,210	24,163
TOTAL FUNDS				277,815	212,906

Approved by the Board of Trustees on 2nd July 2026 and signed on its behalf by



J Stuart Black - Trustee

The notes on pages 10 to 12 form part of these accounts

Inverness Foodstuff (SCIO)
Notes to the Accounts
For the year ended to 31st March 2026

1 ACCOUNTING POLICIES

a) Accounting convention

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) "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)". Financial Reporting Standard 102 "The financial Reporting Standard applicable in the UK and Republic of Ireland". The financial statements have been prepared under the historical cost convention.

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

i) 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.

ii) 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 that have been allocated to activities on a basis consistent with the use of resources.

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 have been capitalised only on items over £2,000 and depreciation provided to write off the cost of fixed assets over their estimated useful lives.

iv) Pension costs

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. The annual contributions payable are charged to the Statement of Financial Activities in the year to which they are paid.

v) Taxation

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

vi) 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 breakdown of each fund is included in the notes to the financial statements.

2 DONATIONS AND VOLUNTARY INCOME

	General	Restricted	Total Funds	Total Funds
	Fund	Funds	2026	2025
	£	£	£	£
Donations	44,386	-	44,386	18,684
Gift Aid Receivable	915	-	915	3,617
	<u>45,301</u>	<u>-</u>	<u>45,301</u>	<u>22,301</u>

Inverness Foodstuff (SCIO)
Notes to the Accounts
For the year ended to 31st March 2026

3 INCOME FROM CHARITABLE ACTIVITIES

	General	Restricted	Total Funds	Total Funds
	Fund	Funds	2026	2025
	£	£	£	£
Income via PayPal	857	-	857	4,483
Grants	43,399	125,800	169,199	107,481
	<u>44,256</u>	<u>125,800</u>	<u>170,056</u>	<u>111,964</u>

Grants received, included in the above are as follows:-

	2026	2025
	£	£
National Lottery Community Fund Improving Lives	41,550	36,857
Communities Mental Health & Wellbeing Fund	50,000	-
Highland Whole Family Wellbeing Programme	10,000	-
The Highland Council	3,000	-
Volunteer Support Fund	-	11,275
BUPA	-	1,000
YPI	3,000	-
Green Hall Foundation	8,000	-
Margaret Douglas Trust	1,725	1,975
Sainsburys	-	1,000
Yorkshire Building Society	-	2,000
Highland Council; Ward Discretionary Fund	-	1,200
Highland Community Lottery	674	474
Impact Funding Partners/SIAL	24,000	24,000
Morrisons & Scotmid	250	700
Lottery Postcode Fund	-	-
The Robertson Trust	27,000	27,000
	<u>169,199</u>	<u>107,481</u>

4 EXPENDITURE ON CHARITABLE ACTIVITIES

	General	Restricted	Total Funds	Total Funds
	Fund	Funds	2026	2025
	£	£	£	£
Wages & Salaries	29,902	51,583	81,485	81,251
Pensions	603	1,280	1,883	1,811
Research Work	6,840	-	6,840	-
Kitchen Equipment & Costs	6,394	1,914	8,308	10,491
Project Delivery Expenses	10,445	14,320	24,765	18,543
Morrisons & Scotmid Vouchers Issued	100	150	250	7,527
Travel Costs	843	-	843	963
Premises Costs	15,800	-	15,800	14,400
Marketing Printing & Website	-	-	-	839
Communications Cost	259	-	259	243
Software, Office Equipment & Admin Support	9,038	-	9,038	8,778
Insurances	411	-	411	458
Training	-	19	19	589
General Overheads	893	1,426	2,319	2,390
Accountancy	1,285	-	1,285	1,906
Independent Examination	300	-	300	300
	<u>83,113</u>	<u>70,692</u>	<u>153,805</u>	<u>150,489</u>

5 STAFF COSTS

	2026	2025
	£	£
Wages & salaries	81,485	81,251
Pensions	1,883	1,811
Total Staff Costs	<u>83,368</u>	<u>83,062</u>

No employee earned £50,000 p.a. or more

The average number of employees was:

3 3

Inverness Foodstuff (SCIO)
Notes to the Accounts
For the year ended to 31st March 2026

6 TANGIBLE FIXED ASSETS	<u>Plant & Machinery</u>
	£
COST	
Total at 1st April 2025 and 31st March 2026	-
DEPRECIATION	
Total at 1st April 2025 and 31st March 2026	-
NET BOOK VALUES	
Total at 1st April 2025 and 31st March 2026	-

7 GIFT CARDS & VOUCHERS	2026	2025
	£	£
Scotmid Vouchers	500	400
	<u>500</u>	<u>400</u>

8 CREDITORS - AMOUNTS FALLING DUE WITHIN ONE YEAR	2026	2025
	£	£
Trade Creditors	-	-
Other Creditors	1,042	5,030
Accrued Expenses	756	756
	<u>1,798</u>	<u>5,786</u>

9 MOVEMENT IN FUNDS	Balance at 01/04/25	Incoming Resources	Outgoing Resources	Net Movement in funds	Transfers between funds	Balance at 31/03/26
	£	£	£	£	£	£
Unrestricted Funds	188,743	92,914	(83,113)	9,801	61	198,605
Restricted Funds						
Highland Whole Family Wellbeing	-	10,000	-	10,000	-	10,000
Communities Mental Health & Wellbeing Fund	-	50,000	(7,500)	42,500	-	42,500
Impact Funding Partners/SIAL	-	24,000	(23,934)	66	(66)	-
Social Isolation & Loneliness Fund	-	-	(5)	(5)	5	-
National Lottery Community Fund	23,763	41,550	(39,103)	2,447	-	26,210
Morrisons & Scotmid Vouchers	400	250	(150)	100	-	500
Total Restricted Funds	<u>24,163</u>	<u>125,800</u>	<u>(70,692)</u>	<u>55,108</u>	<u>(61)</u>	<u>79,210</u>
Total Funds	<u>212,906</u>	<u>218,714</u>	<u>(153,805)</u>	<u>64,909</u>	<u>-</u>	<u>277,815</u>

10 RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2025 or the year ended 31st March 2026.

11 TRUSTEES REMUNERATION

No remuneration is paid to Trustees for their role as Trustees.