

Report of the Trustees and
Unaudited Financial Statements For The Year Ended 31 March 2025
for
Moray Food Plus SCIO

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

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For The Year Ended 31 March 2025**

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Moray Food Plus SCIO

Report of the Trustees For The Year Ended 31 March 2025

The Trustees present their annual report and financial statements of the charity for the year ended 31 March 2024. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006 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 8,060 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.

**Report of the Trustees
For The Year Ended 31 March 2025**

ACHIEVEMENT AND PERFORMANCE

Annual Service Review 2024-2025

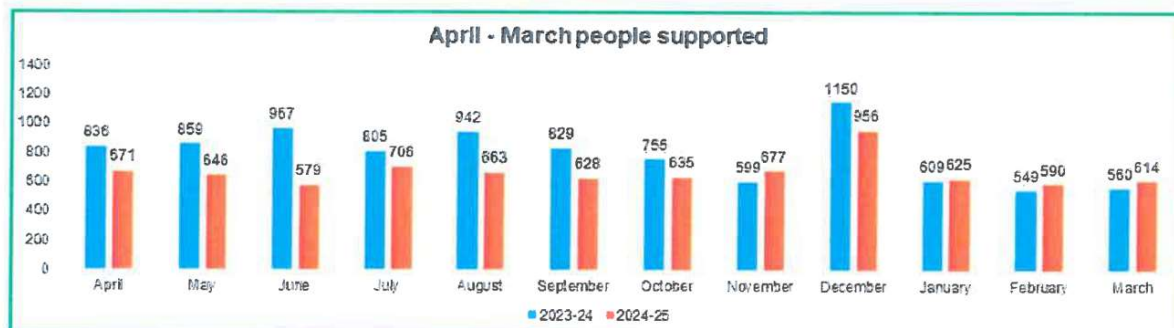
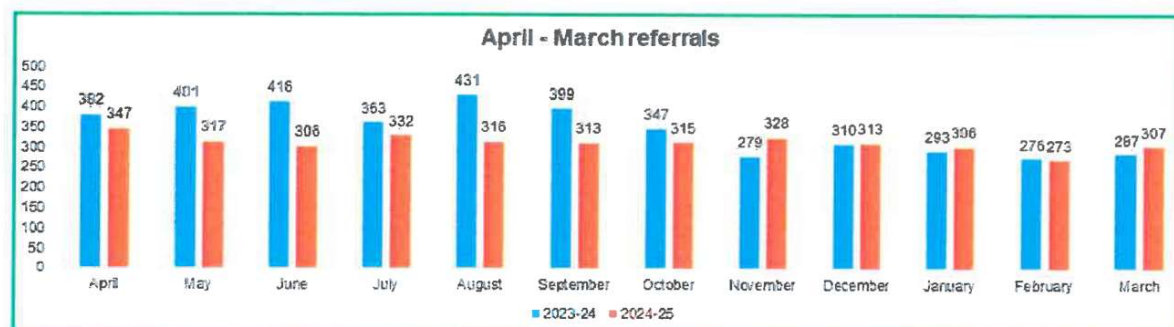
Emergency food provision

During the period of April 2024 to March 2025 we were experiencing another small decrease in the number of referrals received and the number of people supported in total we received 3,773 referrals (almost a 10% reduction) and supported 7,990 people (a 15.5% reduction).

We have been actively signposting people to support services, including our own, for money advice which has led to positive results, increasing people's income and reducing the reliance on the foodbank service. This clearly illustrates the positive impact the cash first process can have on people's circumstances.

Despite great support from the Moray community the gap between donations received and the stock levels required to meet demand still exists. This has meant that we continue to spend around £3,000 per month purchasing stock to ensure we have enough food and do not need to reduce provision.

We would like to thank all our funders for their support, everyone who has donated food and money supporting the foodbank service, and a special thank you to our wonderful team of volunteers who bring so much to the organisation and the work that we do.



Moray Food Plus SCIO

Report of the Trustees For The Year Ended 31 March 2025

Big Blue mobile pantry service

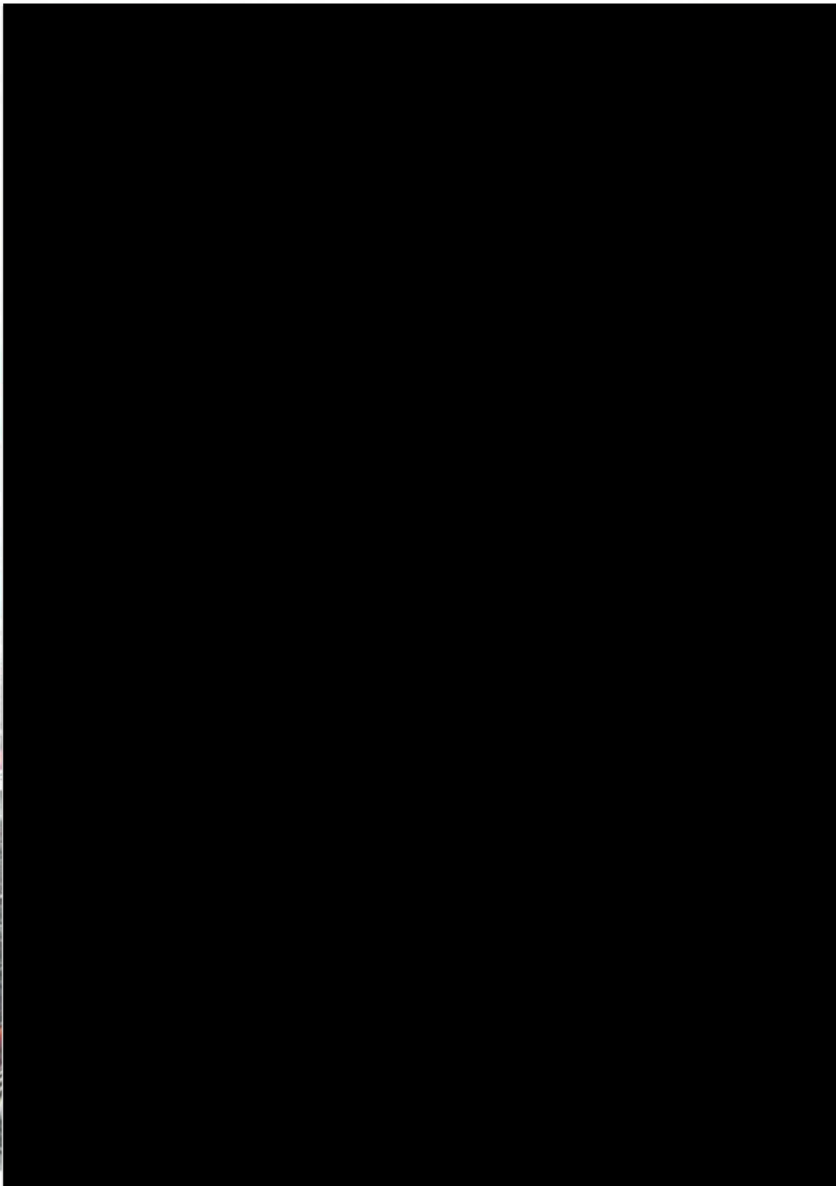
Big Blue continues to be a great success and the membership has now increased to 372 members. We have added a new stop at Drummair and will be starting visits to Deskford soon.

Over 19 tonnes of quality surplus food has been saved from waste and redistributed through Big Blue - an increase on last year. Big Blue was accessed over 3,150 times, an increase of 17% and we have also enjoyed visits from various schools and groups.

We've had some fantastic holiday activities for families including magic shows, soft play, and crafting and have welcomed over 400 people to our outreach activities.

We also delivered four zero-waste cooking sessions showing people how they can use up leftover produce.

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



Moray Food Plus SCIO

Report of the Trustees For The Year Ended 31 March 2025

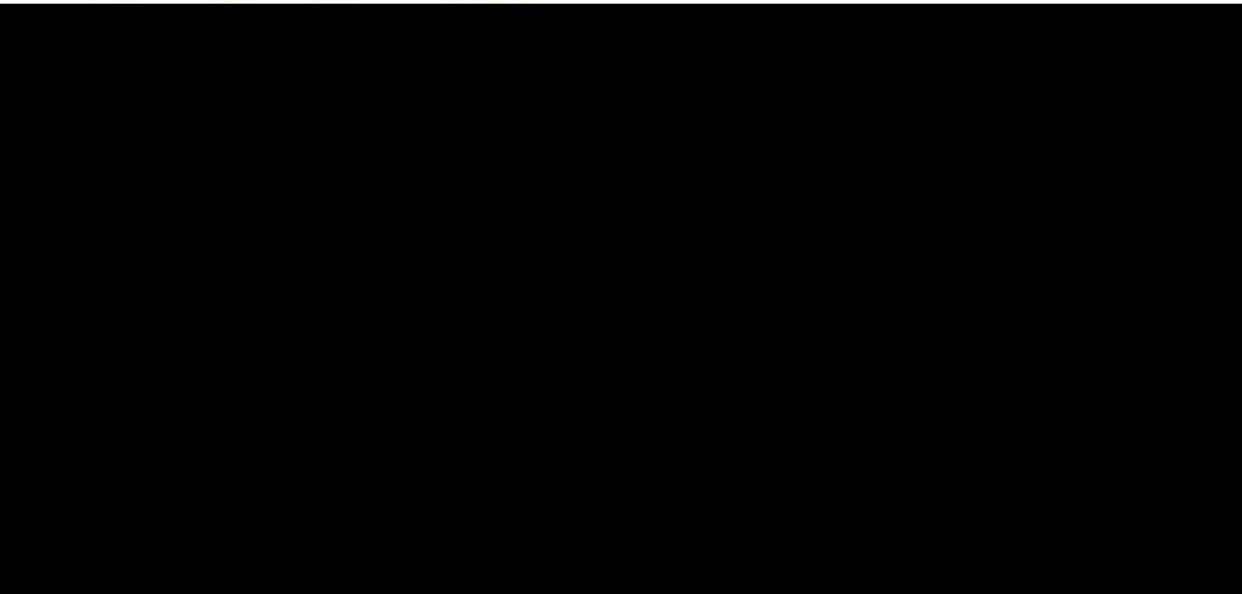
Nourish

We've had some great nourish sessions working with schools in Forres and Buckie.

We delivered 55 nourish sessions to groups of enthusiastic young people who have been learning about healthy eating and cooking from scratch.

Thank you to The Ashworth Charitable Trust and Andrew Chrystalls Fund for providing the funding to make this work possible.

Thanks also to Buckie High, Millbank PS, Forres Academy, Pilmuir PS, and Applegrove PS.



Food hub

We continue to support groups by distributing quality surplus food across Moray. This year we kept over 28 tonnes of food in the food chain and also supported community larder by distributing over 10 tonnes of food, a significant increase on the previous year.

Garden project

We've had a great year working in partnership with The Moray Council Community Justice Service. We've been able to grow a greater variety of produce which has been distributed to many community groups. We can't wait for the next growing season to come!

Moray Food Plus SCIO

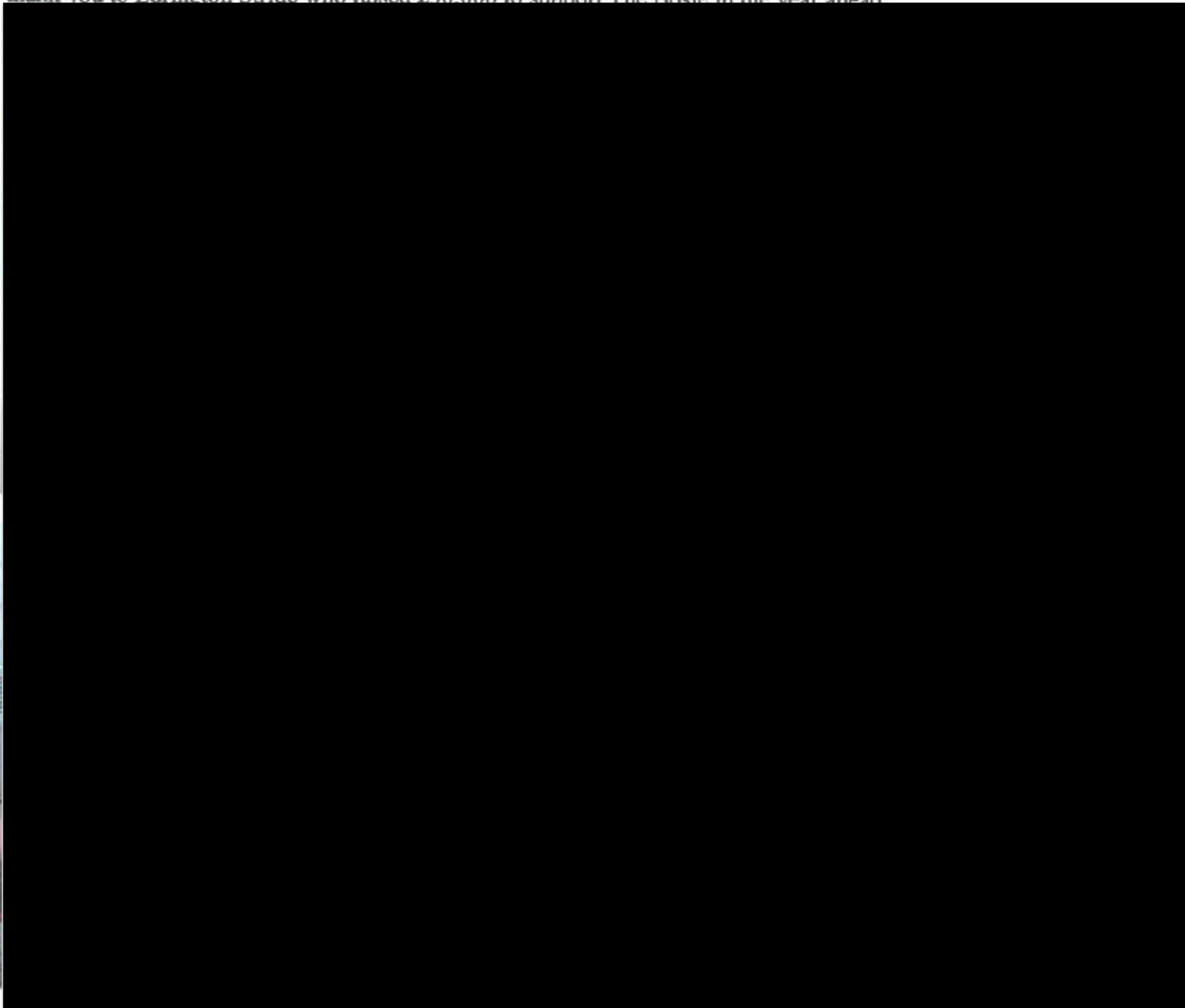
Report of the Trustees For The Year Ended 31 March 2025

The Bosie

We've had another busy year at The Bosie delivering 372 sessions to 648 children and 981 adults. We have enjoyed welcoming new groups and working with existing groups

Sessions have included cooking, supper clubs, craft sessions, parenting groups, and holiday activities. We particularly enjoyed our visits from Jango who made the holidays great fun!

Thank you to the Moray Local Action Fund and David and Averil MacDonald fund for supporting us and a particular thank you to Edrington Stride who raised £30,000 to support The Bosie in the year ahead



Moray Food Plus SCIO

Report of the Trustees For The Year Ended 31 March 2025

Family support and school base work

Sarah and Nicole worked on a 1:1 basis with 15 families comprising of 16 adults and 20 children. They've worked with 8 schools delivering nurture lunches and kitbag sessions to support pupils' wellbeing. They also ran 11 supper clubs with 59 children across Moray including Knockando, Dallas and Burghead.

There was no chance to rest during the holidays either as they organised 15 holiday activities attended by 105 adults and 208 children. These included fun sessions with Jango, soft play, and pound fit.

Thank you to all the schools who invited us in to work with their families and pupils



Combat poverty money advice

The second year of our money advice service has been busier than ever with 231 referrals received. [REDACTED] worked with 191 people (30 people did not engage and 10 were contacted in the new financial year). An amazing £1,036,462 was recovered in unclaimed benefits and grants. The highest individual gain was over £75,100 which will be received over a 2 year period.

[REDACTED] also gave talks to several groups telling them about the service and providing general advice about, for example, changes to the Winter Fuel Payment. She particularly enjoyed the visits she made to primary schools talking about the Cost of the School Day and working with the children to look at what can be done in their own school.

Thank you

A BIG thank you to all our wonderful volunteers who gave an amazing 8,060 hours of their time supporting our work. This is an increase of almost 1,500 hours on last year.

Again thank you to all our funders, in particular, the Scottish Government Investing in Communities Fund which enables a large part of our work.



Moray Food Plus SCIO

Report of the Trustees For The Year Ended 31 March 2025

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 £164,529 (2024 - £241,777)

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 £43,025 (2023 - £26,727).

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 SCIO

Report of the Trustees For The Year Ended 31 March 2025

FUTURE PLANS

Over the past year, we have seen a slight decrease in foodbank usage across Moray. While this may seem surprising against the backdrop of a persistent cost-of-living crisis, it is a reflection of the effectiveness of our strategic approach-particularly our commitment to active signposting to money advice services and the wider impact of our community-led support model. Although people are still facing significant hardship, many have been supported to access the help they need before reaching crisis point. This progress is testament to the strength of our staff, volunteers, and partners who continue to work tirelessly to ensure dignified, proactive support is available across the region.

Our long-standing aim to move beyond the traditional foodbank model remains central to our work. Initiatives like Big Blue and The Bosie continue to thrive, making a deep and lasting difference in rural and remote parts of Moray-areas that are too often underserved. We are proud to continue championing a cash-first approach as the most effective and respectful way to tackle food insecurity. Our money advice service plays a critical role in this strategy, helping individuals and families to maximise their income, reduce debt, and gain greater financial independence.

We are pleased to have continued funding from The Robertson Trust and The National Lottery to continue operating Big Blue. This investment provides much-needed stability and allows us to plan ahead with confidence, even as we remain alert to changing economic and social pressures. We are also thankful to all our other funders for their support to enable us to maintain and develop our services.

Our ability to be flexible and responsive remains one of our greatest strengths. We are committed to continuing our work in a way that is agile, inclusive, and respectful of the unique needs of each community we serve.

We remain deeply committed to working in partnership with organisations and stakeholders across Moray to advocate for cash-first support models and campaign for a welfare system that genuinely meets people's needs. Collaboration will continue to be essential in making lasting change possible.

We extend heartfelt thanks to Jo Kirby, who stepped down as Chair earlier this year due to work commitments. Her leadership and dedication have been instrumental in guiding the organisation through significant growth and innovation. Since February this year, I have had the privilege of stepping in as Interim Chair to support the Board and team through this important transitional period. It has been an honour to contribute to the continued delivery of such vital work across Moray.

Finally, to our staff, volunteers, donors, funders and community supporters-thank you. Your energy, commitment, and compassion continue to power everything we do. Together, we will keep striving for a more dignified and just future for all.

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 Company number

CS000812 (Scotland)

Registered Charity number

SC042997

Registered office

203 High Street
Elgin
Moray
IV30 1DJ

Moray Food Plus SCIO

Report of the Trustees For The Year Ended 31 March 2025

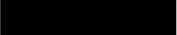
Trustees



Company Secretary



Independent Examiner



The Long Partnership
4 North Guildry Street
Elgin
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IV30 1JR

STATEMENT OF TRUSTEES RESPONSIBILITIES

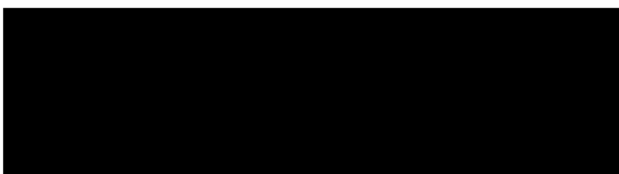
The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Accounting Standards including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK 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 30 May 2025 and signed on its behalf by:



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

I report on the accounts for the year ended 31 March 2025 set out on pages seven to nineteen.

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.

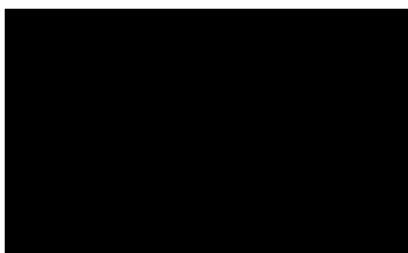
Independent examiner's statement

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.



The Institute of Chartered Accountants in England and Wales

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

Date: 30 May 2025

Moray Food Plus SCIO

Statement of Financial Activities For The Year Ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		84,585	233,670	318,255	364,338
Investment income	2	<u>2,054</u>	<u>-</u>	<u>2,054</u>	<u>1,959</u>
Total		<u>86,639</u>	<u>233,670</u>	<u>320,309</u>	<u>366,297</u>
EXPENDITURE ON					
Charitable activities					
Charitable activities		<u>163,887</u>	<u>217,372</u>	<u>381,259</u>	<u>383,463</u>
NET INCOME/(EXPENDITURE)		(77,248)	16,298	(60,950)	(17,166)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>241,777</u>	<u>26,727</u>	<u>268,504</u>	<u>285,670</u>
TOTAL FUNDS CARRIED FORWARD		<u>164,529</u>	<u>43,025</u>	<u>207,554</u>	<u>268,504</u>

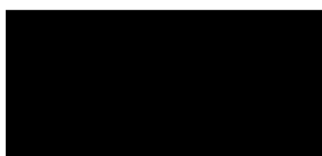
The notes form part of these financial statements

Moray Food Plus SCIO

Balance Sheet 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
FIXED ASSETS					
Tangible assets	7	41,620	-	41,620	53,069
CURRENT ASSETS					
Debtors	8	9,991	-	9,991	9,552
Cash at bank and in hand		<u>118,741</u>	<u>43,025</u>	<u>161,766</u>	<u>207,737</u>
		128,732	43,025	171,757	217,289
CREDITORS					
Amounts falling due within one year	9	(5,823)	-	(5,823)	(1,854)
NET CURRENT ASSETS		<u>122,909</u>	<u>43,025</u>	<u>165,934</u>	<u>215,435</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		164,529	43,025	207,554	268,504
NET ASSETS		<u>164,529</u>	<u>43,025</u>	<u>207,554</u>	<u>268,504</u>
FUNDS	10				
Unrestricted funds				164,529	241,777
Restricted funds				<u>43,025</u>	<u>26,727</u>
TOTAL FUNDS				<u>207,554</u>	<u>268,504</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30 May 2025 and were signed on its behalf by:



The notes form part of these financial statements

Moray Food Plus SCIO

Notes to the Financial Statements For The Year Ended 31 March 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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	- 20% 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 SCIO

Notes to the Financial Statements - continued For The Year Ended 31 March 2025

2. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Interest receivable	<u>2,054</u>	<u>1,959</u>

3. NET INCOME/(EXPENDITURE)

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

	31.3.25	31.3.24
	£	£
Depreciation - owned assets	<u>13,387</u>	<u>11,449</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

5. STAFF COSTS

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

	31.3.25	31.3.24
Staff	<u>15</u>	<u>13</u>

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

Moray Food Plus SCIO**Notes to the Financial Statements - continued
For The Year Ended 31 March 2025****6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	102,936	261,402	364,338
Investment income	<u>1,959</u>	<u>-</u>	<u>1,959</u>
Total	<u>104,895</u>	<u>261,402</u>	<u>366,297</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	<u>117,506</u>	<u>265,957</u>	<u>383,463</u>
NET INCOME/(EXPENDITURE)			
Transfers between funds	(12,611) <u>32,022</u>	(4,555) <u>(32,022)</u>	(17,166) <u>-</u>
Net movement in funds	19,411	(36,577)	(17,166)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>222,366</u>	<u>63,304</u>	<u>285,670</u>
TOTAL FUNDS CARRIED FORWARD	<u>241,777</u>	<u>26,727</u>	<u>268,504</u>

Moray Food Plus SCIO**Notes to the Financial Statements - continued
For The Year Ended 31 March 2025****7. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Motor vehicles £	Totals £
COST			
At 1 April 2024	15,851	96,324	112,175
Additions	<u>1,938</u>	<u>-</u>	<u>1,938</u>
At 31 March 2025	<u>17,789</u>	<u>96,324</u>	<u>114,113</u>
DEPRECIATION			
At 1 April 2024	9,634	49,472	59,106
Charge for year	<u>1,674</u>	<u>11,713</u>	<u>13,387</u>
At 31 March 2025	<u>11,308</u>	<u>61,185</u>	<u>72,493</u>
NET BOOK VALUE			
At 31 March 2025	<u>6,481</u>	<u>35,139</u>	<u>41,620</u>
At 31 March 2024	<u>6,217</u>	<u>46,852</u>	<u>53,069</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Prepayments	<u>9,991</u>	<u>9,552</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Social security and other taxes	3,379	-
Accrued expenses	<u>2,444</u>	<u>1,854</u>
	<u>5,823</u>	<u>1,854</u>

Moray Food Plus SCIO

Notes to the Financial Statements - continued For The Year Ended 31 March 2025

10. 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 Community Fund	-	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><u>268,504</u></u>	<u><u>(60,950)</u></u>	<u><u>-</u></u>	<u><u>207,554</u></u>

Moray Food Plus SCIO

Notes to the Financial Statements - continued For The Year Ended 31 March 2025

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	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 Community Fund	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 SCIO

Notes to the Financial Statements - continued For The Year Ended 31 March 2025

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	222,366	(12,611)	(155,303)	54,452
Designated funds	-	-	187,325	187,325
	222,366	(12,611)	32,022	241,777
Restricted funds				
The National Lottery Community Fund	374	(374)	-	-
The Robertson Trust	3,446	(711)	-	2,735
William Grant, Project Development	39,156	(19,056)	-	20,100
Tesco Bags for Help	1,096	(1,096)	-	-
Sainsbury Community Fund	500	(500)	-	-
Moray Health and Wellbeing Fund	12,000	(11,930)	-	70
Household Hardship Fund	120	(120)	-	-
Awards for All (Cost of Living)	4,035	(4,035)	-	-
Marks and Spencer Giving Fund	291	(291)	-	-
Neighbourly Lidl Community Fund	200	(110)	-	90
Arnold Clark Community Fund	1,086	(1,086)	-	-
Royal Warrant Holders Association	1,000	(1,000)	-	-
The Moray Council	-	3,678	-	3,678
Just Transition Fund	-	32,022	(32,022)	-
Foundation Scotland	-	54	-	54
	63,304	(4,555)	(32,022)	26,727
TOTAL FUNDS	<u>285,670</u>	<u>(17,166)</u>	<u>-</u>	<u>268,504</u>

Moray Food Plus SCIO

Notes to the Financial Statements - continued For The Year Ended 31 March 2025

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	104,895	(117,506)	(12,611)
Restricted funds			
The National Lottery Community Fund	8,439	(8,813)	(374)
Investing in Communities Fund	102,783	(102,783)	-
The Robertson Trust	64,360	(65,071)	(711)
William Grant, Project Development	-	(19,056)	(19,056)
Tesco Bags for Help	-	(1,096)	(1,096)
Sainsbury Community Fund	1,500	(2,000)	(500)
Moray Health and Wellbeing Fund	-	(11,930)	(11,930)
Household Hardship Fund	-	(120)	(120)
Awards for All (Cost of Living)	-	(4,035)	(4,035)
Marks and Spencer Giving Fund	-	(291)	(291)
Neighbourly Lidl Community Fund	1,305	(1,415)	(110)
Arnold Clark Community Fund	-	(1,086)	(1,086)
Royal Warrant Holders Association	-	(1,000)	(1,000)
The Moray Council	40,000	(36,322)	3,678
Co-op Local Community Fund	1,675	(1,675)	-
Just Transition Fund	32,840	(818)	32,022
Moray Community Fund	130	(130)	-
Foundation Scotland	3,750	(3,696)	54
Beatrice Offshore	4,620	(4,620)	-
	<u>261,402</u>	<u>(265,957)</u>	<u>(4,555)</u>
TOTAL FUNDS	<u>366,297</u>	<u>(383,463)</u>	<u>(17,166)</u>

Moray Food Plus SCIO

Notes to the Financial Statements - continued For The Year Ended 31 March 2025

10. MOVEMENT IN FUNDS - continued

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

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	222,366	(89,859)	(120,978)	11,529
Designated funds	<u>-</u>	<u>-</u>	<u>153,000</u>	<u>153,000</u>
	222,366	(89,859)	32,022	164,529
Restricted funds				
The National Lottery Community Fund	374	(374)	-	-
The Robertson Trust	3,446	2,714	-	6,160
William Grant, Project Development	39,156	(30,500)	-	8,656
Tesco Bags for Help	1,096	(1,096)	-	-
Sainsbury Community Fund	500	(500)	-	-
Moray Health and Wellbeing Fund	12,000	(12,000)	-	-
Household Hardship Fund	120	(120)	-	-
Awards for All (Cost of Living)	4,035	(4,035)	-	-
Marks and Spencer Giving Fund	291	(291)	-	-
Neighbourly Lidl Community Fund	200	(200)	-	-
Arnold Clark Community Fund	1,086	(1,086)	-	-
Royal Warrant Holders Association	1,000	(1,000)	-	-
Just Transition Fund	-	32,022	(32,022)	-
The National Lottery Community Fund	-	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>63,304</u>	<u>11,743</u>	<u>(32,022)</u>	<u>43,025</u>
TOTAL FUNDS	<u>285,670</u>	<u>(78,116)</u>	<u>-</u>	<u>207,554</u>

Moray Food Plus SCIO

Notes to the Financial Statements - continued For The Year Ended 31 March 2025

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	191,534	(281,393)	(89,859)
Restricted funds			
The National Lottery Community Fund	8,439	(8,813)	(374)
Investing in Communities Fund	209,695	(209,695)	-
The Robertson Trust	125,025	(122,311)	2,714
William Grant, Project Development	-	(30,500)	(30,500)
Tesco Bags for Help	-	(1,096)	(1,096)
Sainsbury Community Fund	2,000	(2,500)	(500)
Moray Health and Wellbeing Fund	-	(12,000)	(12,000)
Household Hardship Fund	-	(120)	(120)
Awards for All (Cost of Living)	-	(4,035)	(4,035)
Asda U18s Better Start	1,000	(1,000)	-
Marks and Spencer Giving Fund	-	(291)	(291)
Neighbourly Lidl Community Fund	1,305	(1,505)	(200)
Arnold Clark Community Fund	2,000	(3,086)	(1,086)
Royal Warrant Holders Association	-	(1,000)	(1,000)
The Moray Council	40,000	(40,000)	-
Co-op Local Community Fund	1,675	(1,675)	-
Just Transition Fund	32,840	(818)	32,022
Moray Community Fund	130	(130)	-
Foundation Scotland	3,750	(3,750)	-
Beatrice Offshore	4,620	(4,620)	-
The National Lottery Community Fund	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>495,072</u>	<u>(483,329)</u>	<u>11,743</u>
TOTAL FUNDS	686,606	(764,722)	(78,116)

Moray Food Plus SCIO

Notes to the Financial Statements - continued
For The Year Ended 31 March 2025

11. RELATED PARTY DISCLOSURES

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

Moray Food Plus SCIO**Detailed Statement of Financial Activities
For The Year Ended 31 March 2025**

	31.3.25 £	31.3.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	80,622	94,876
Gift aid	3,963	5,160
Grants	<u>233,670</u>	<u>264,302</u>
	318,255	364,338
Investment income		
Interest receivable	<u>2,054</u>	<u>1,959</u>
Total incoming resources	320,309	366,297
EXPENDITURE		
Charitable activities		
Wages	206,252	200,982
Pensions	7,300	6,903
Rent, rates and water	37,005	36,264
Insurance	3,953	2,001
Light and heat	8,295	11,951
Telephone	3,032	2,530
Advertising	373	775
Purchases	47,471	41,582
Repairs and renewals	6,387	9,011
Motor expenses	23,874	23,546
Travel expenses	1,980	2,145
Other office expenses	4,731	6,338
Training	653	1,269
Volunteer expenses	765	518
Service provisions	10,038	22,301
Professional fees	866	1,339
Accountancy	3,798	2,150
Fixtures and fittings	1,674	2,072
Motor vehicles	11,713	9,376
Grants to other organisations	<u>1,099</u>	<u>410</u>
	<u>381,259</u>	<u>383,463</u>
Total resources expended	<u>381,259</u>	<u>383,463</u>
Net expenditure	<u>(60,950)</u>	<u>(17,166)</u>

This page does not form part of the statutory financial statements