OneKind Charity

Scotland · Charity number SC041299

Details

Status	Active
Legal form	Company (the charity is registered with Companies House)
Registered	2010-02-26
Register	View on the OSCR register

Contact

Address	PO Box 2192 Livingston EH54 0NR
Website	www.onekind.org

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of animal welfare'

What the charity does: Our mission is to end cruelty to Scotland's animals. OneKind effects positive change for animals through high-profile campaigns, political lobbying, investigations, public education, and promoting compassionate living. This allows us to shape the cultural and legislative landscape to seek justice for animals. We create conversations around challenging questions and seek innovative solutions to welfare problems. Our work is informed by current scientific evidence and fuelled by dedicated supporters. We work with like-minded organisations across the UK, Europe and globally, towards a world in which humans empathise with other animals, treat them with kindness, dignity and compassion, and allow them to flourish.

Beneficiaries: 'Other defined groups'

Objectives: The objects for which the Company is established are the advancement of animal welfare, the protection of animals from cruelty and the prevention of animal suffering. and in furtherance of these objects the replacement of all animal experiments with non-animal alternatives

Geography

- **Main operating location:** City of Edinburgh
- **Geographical spread:** Scotland and other parts of the UK

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£236,509	£365,853	-	6
2024-12-31	£239,966	£381,845	-	6
2023-12-31	£294,539	£357,457	-	6
2022-12-31	£475,389	£308,787	-	6
2021-12-31	£218,771	£283,381	-	6
2020-12-31	£473,450	£269,875	-	6

Accounts

Charity registration number SC041299 (Scotland)

Company registration number SC158471

ONEKIND CHARITY

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

TC Group
Business Advisors & Accountants
1 Lochrin Square
92-98 Fountainbridge
Edinburgh
EH3 9QA

ONEKIND CHARITY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Sara Bannerman	
	Robbie Marsland	
	Alan Surgeon	
	Rosie McPhee	
	Charlotte Edgar	
	Penelope Davis	(Appointed 13 April 2026)
Secretary	Jason Rose	(Appointed 14 July 2025)
Charity number (Scotland)	SC041299	
Company number	SC158471	
Registered office	5 South Charlotte Street Edinburgh EH2 4NN	
Independent examiner	David Jeffcoat, F.C.C.A. TC Group Business Advisors & Accountants 1 Lochrin Square 92-98 Fountainbridge Edinburgh EH3 9QA	
Bankers	Virgin Money Bank plc 83 George Street Edinburgh EH2 3ES	
Solicitors	Lindsays Solicitors Caledonian Exchange 19A Canning Street Edinburgh EH3 8HE	

ONEKIND CHARITY

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ONEKIND CHARITY

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees present their annual report and financial statements for the year ended 31 December 2025.

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 charity's governing document, the Companies Act 2006 the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Welcome

2025 was a year of challenge for OneKind. But we saw a collective effort from our staff, trustees, supporters and funders. This meant we continued to make progress for animals in Scotland. And we started a shift towards a more sustainable future for the organisation.

We continued to influence government policy and parliamentary debate. We helped build momentum around the need to ban greyhound racing. We raised the profile of exotic wild animals kept as pets. We advocated for an end to farrowing crates for pigs. And we gave evidence to a parliamentary inquiry into the government's food policy.
We continued to mobilise public support and secure media coverage. We helped channel the public's love of greyhounds, so politicians paid attention. We raised the plight of reindeer used as entertainment, prompting commercial interests to think again. We highlighted the government's failure to deliver proper protections from fireworks. And we made clear our intention to put a stop to the cruel and unnecessary guga hunt of baby gannets off Lewis.

We continued to fundraise to enable our day-to-day work. We had an amazing response to our emergency appeal. We also saw supporters dig deep via My Giving Circle and the winter raffle. And a core group of major donors ensured OneKind was in a good starting position for the Big Give. Such generosity kept us fired up to fight for animals across Scotland. We were also grateful to receive support from the RS Macdonald charitable trust and the Karuna foundation.

A key change during 2025 actually involved preparing to hand over keys. We began the process of saying goodbye to our offices in Montrose Terrace, Edinburgh, after over a decade. The move to online working won't affect our advocacy, campaigning or fundraising, and it has freed up funds for 2026, which we will invest in our future.

2026 is a big year for a Scottish advocacy charity. The Scottish Parliament election is an opportunity to influence the agenda in favour of animals. We will have to build relationships with new ministers, MSPs and advisers. We will ensure they listen to animals' voices as the government and parliament decide on priorities.

2025 saw the arrival of a new CEO, who together with staff and trustees, has helped clarify what makes OneKind special, helping position us to grow our income. We look forward to bringing about a Scotland where every animal is freed from suffering.

Objecitives and activities

The objectives for which the charity is established are:

The advancement of animal welfare, the protection of animals from cruelty and the prevention of animal suffering; and in furtherance of these objectives the replacement of all animals in scientific procedures with non-animal alternatives.

To meet these objectives OneKind undertakes high profile campaigns, public education, political lobbying and investigations: organises lectures, commissions research and produces scientific reports, leaflets, an interactive website and new media materials; members of staff will also give presentations and interviews as appropriate, and ensure organisational presence at appropriate high-level meetings and conferences.

Achievements and performance

Visions and Aims

Our ongoing challenges continue on how we might inspire a movement of people to connect with animals, protect them, advocate for them and enhance their lives. A very challenging and worthwhile cause. Continually asking ourselves this question allows OneKind to stay at the forefront of advancing animal welfare in Scotland, a position we have been consolidating and growing since 1911, when our founders sought to end vivisection.

Our vision is a world in which non-human animals are recognised as individuals and respected for their capacities and priorities, which are different to, but not lesser than ours. Increasingly society is agreeing with us, and we continue to effect positive change for animals through high-profile campaigns, political lobbying, investigations, public education, and promoting compassionate living. This allows us to help shape the cultural and legislative landscape to seek justice for animals. We create conversations around challenging questions and seek innovative solutions to welfare problems. OneKind's work is informed by current scientific evidence and fuelled by dedicated supporters. We work with like-minded organisations across the UK, Europe and increasingly globally, towards a world in which humans empathise with other animals, treat them with kindness, dignity, and compassion, and allow them to flourish.

Our current priorities include obtaining equal protection for all sentient animals, regardless of human-imposed classifications, such as wild animals labelled as 'pests', reindeer exploited for 'entertainment', or octopuses and fish dismissed because they are non-vertebrate. We also continue to work to end cruel practices like the shooting and trapping of wild animals in our countryside, the cruel greyhound racing industry, ensuring the better regulation of the pet trade, to ensure that farmed animals have 'a good life,' and to fight against factory farming.

Our Board

OneKind is managed by a Board of Trustees to whom the Director reports. Our Trustees are all volunteers, committed to OneKind's cause. Our Trustees in 2025 were:

Sara Bannerman, Chair

Sara has over two decades' experience in the fundraising and marketing sectors, working with Glasgow Caledonian University, Sense Scotland, and Erskine. Sara is currently Head of Fundraising and Communications at Erskine Veterans Charity with responsibility for Fundraising, Marketing and Communications.

Robbie Marsland

Robbie is the Director of the League Against Cruel Sports Scotland. He has over thirty years' experience campaigning on housing, international development, human rights and animal welfare issues. He was the Head of Campaigns at the RSPCA and until 2014 the UK Director of the International Fund for Animal Welfare. Robbie lives in Edinburgh with his wife and Smokie the cat.

Alan Surgeon

Alan owns and operates a Search and Selection consultancy, specifically working with the Not-for-Profit Sector throughout the UK. Established in 2010, AWS works in partnership with large and small charities at a local and national level to source the very best talent within Income Generation, CEO and Board Level. Involved with Registered Charities since 2001, Alan has worked directly with a variety of local and national organisations with varying roles including Fundraising, Operations, Volunteer Management and Development. In 2016, 2017 and 2018 Alan was nominated for Young Leader of the Year with the Edinburgh Chamber of Commerce and the consultancy (AWS) was nominated for 'Best Performing Micro Business' in 2017 and 2018.

Charlotte Edgar

Charlotte is a Scottish disputes lawyer who works for an international law firm. She joined OneKind in 2020 and has enjoyed getting to know the team and discussing important issues facing Scotland's animals. Her legal background gives her a strong interest in animal protection legislation and legal cases concerning animals. In January 2022, Charlotte began studying a part-time online LLM (Master of Law) in Animal Law with Lewis & Clark Law School in the United States. Charlotte shares her life with two horses and in her spare time, enjoys exploring the beautiful Scottish countryside.

Rosie McPhee

Rosie has worked in the Compliance, Financial Crime sector in Banking for over 7 years in Glasgow. Roles have ranged from reviewing court orders, investigating compliance payments and providing advisory support from a sanctions oversight perspective.

Campaigns

In 2025, we secured the Scottish Government's support for an end to greyhound racing and helped shape guidance to improve the welfare of farmed fish. We also challenged the use of cages for mother pigs and captive reindeer in festive events, brought widespread attention to the return of the cruel guga hunt, and launched a new campaign to end the suffering of wild animals in homes across Scotland.

* Secured the Scottish Government’s support for greyhound racing ban

In September, we welcomed the Scottish Government’s decision to back the Greyhound Racing (Offences) (Scotland) Bill, which would bring an end to greyhound racing in Scotland.

As leaders of the Unbound the Greyhound coalition—formed of nine animal welfare organisations— we spent 2025 exposing the welfare issues inherent in greyhound racing and mobilising public support for a ban.

As a coalition, we mobilised more than 11,000 individuals to write to their MSPs and the Minister, urging them to support the Bill. A matter of months later, the Scottish Government confirmed its support for the General Principles of the Bill.

We also lobbied at Parliament alongside greyhounds rescued from the racing industry throughout 2025. In April, we held a demonstration outside the Scottish Parliament, alongside nine rescued greyhounds, the coalition and supportive organisations, as the Greyhound Racing (Offences) (Scotland) Bill was introduced. The greyhounds’ presence served as a powerful reminder of the dogs impacted by racing, bringing the issue directly to the attention of decision-makers in Parliament. In November, we returned to Parliament with coalition members and rescue greyhounds, to meet with MSPs to press for their support for the Bill ahead of Stage 1.

* Campaigned for an end to the return of the guga hunt

In September, the Guga hunt of baby gannets took place for the first time since 2021 on Sula Sgeir, north of the Isle of Lewis. A group of men travelled to the uninhabited island, removing chicks from their nests with poles before clubbing them to death and preparing them to be sold as a so-called “delicacy.”

The hunt has been carried out for centuries, originally to provide food, but for many years it has been allowed to continue due to claims of “tradition” and “cultural significance”.

Immediately after the announcement that the licence was granted, we wrote to both NatureScot and the Scottish Government highlighting the serious ethical and welfare concerns of the hunt and urging that they reconsider. Following our letter, we met with senior NatureScot officials to discuss the matter.

In the context of an upcoming Scottish election, we wrote to all political parties represented in Holyrood to ask their party position on this issue and shared that information with our supporters. This also raised awareness of the issue politically and laid the foundation for further work in 2026.

* Stood Up for Pigs in Parliament

In January, we co-hosted a Parliamentary event on the need to phase out farrowing cages for mother pigs alongside Humane World for Animals. The event was attended by 12 MSPs.

Later in September, we returned to the Parliament to join a Scottish Government roundtable on phasing out cages. Our lobbying was integral to this roundtable coming about. We urged the Government to commit to ending this outdated practice that inflicts considerable suffering on the pigs trapped in these cages scarcely bigger than their own bodies.

Ending the use of cages is one of OneKind's key manifesto asks, which we continue to raise in meetings with party manifesto leads. More than 11,500 people have taken part in our e-action to write to the Scottish Government, urging them to put an end to these cages.

* Secured stronger legal protections for farmed fish

In 2025, we worked tirelessly to secure stronger protections for farmed fish.

In January, we took part in a parliamentary event on strengthening legal protections for farmed fish and, separately, met the Cabinet Secretary to raise urgent concerns about farmed salmon welfare.

We contributed to the Rural Affairs and Islands Committee inquiry on salmon farming last year, and in March this year we briefed MSPs ahead of the debate on the committee's report. Our input also helped shape new guidance on fish at the time of killing. In April, we met with the Scottish Animal Welfare Commission on the use of 'cleaner fish' - leading to a recommendation that their use be phased out within ten years, in a step forward for ending the exploitation of wrasse and lumpfish as tools in the salmon farming industry.

* Successfully convinced event organisers to stop hosting 'festive' reindeer displays

In 2025, we continued to work alongside Animal Aid, Born Free and Freedom for Animals to put an end to live reindeer displays throughout the UK's festive season.

46 events that used live animals in 2024 organised animal-free events in 2025, following our joint campaigning. This means that of the 577 events that we know to have used live animals since 2018 a total of 340 (59%) did not host events using animals in 2025. In February, we released an exposé based on footage from eight festive reindeer events, analysed by Dr Tayla Hammond, an animal welfare researcher with experience studying reindeer welfare. Her findings revealed that 75% of the reindeer displayed clear signs of stress.

In November, alongside Animal Aid, Born Free and Freedom for Animals, we co-ordinated an open letter signed by 35 animal welfare organisations and experts, urging hundreds of UK event organisers to end the use of live reindeer at Christmas celebrations. The letter was sent to 315 organisers of events using live animals. Our supporters also wrote to 107 event organisers and were instrumental in creating a dialogue with event organisers.

During November and December, the OneKind team, our supporters and fellow animal welfare groups also captured footage of reindeer at Christmas events across the UK. We once again provided the footage to Dr Tayla Hammond. Dr Hammond's findings will form an investigative piece for our channels and the media and will also assist in our campaign planning for 2026.

- Wild animals kept in homes

In May, we launched our Don't Pet Me campaign alongside Born Free Foundation and the Scottish SPCA, calling on the Scottish Government to end the suffering of wild animals in homes across Scotland. Currently almost any species of animal is allowed to be kept as a pet. Our campaign is pressing for a permitted list of species that can thrive in domestic environments, a change that would prevent wild animals from enduring lives of captivity.

In 2024, we monitored online sales and visited pet shops, to investigate the scale and impact of the trade and keeping of wild animals in domestic settings, often referred to as the 'exotic pet' trade. We also commissioned in-depth research exploring the motivations, behaviours and experiences of 'exotic pet' owners and other stakeholders. We found evidence of poor welfare, preventable health issues, misinformation, forced handling, social stress, and even death. These findings were then collated and published in our 2025 report, Don't Pet Me: The Scale, Scope and Motivations for Keeping Wild Animals as 'Pets' in Scotland. As well as documenting the problem, this made recommendations for tackling it.

We worked closely with Scottish social enterprise and design studio, Bold Studio, to design an original, eye-catching campaign and strong coalition branding. We then launched the campaign with a parliamentary event in May. Twelve MSPs from all major political parties attended to hear about the issue. Many were shocked by the scale of the issue and lack of regulation. We also directed MSPs to our dedicated Don't Pet Me website, which highlights the key welfare issues, impactful statistics to illustrate the problem and our campaign asks. The website also hosts the campaign's petition, urging the Scottish Government to introduce a permitted list of pet species, which gained nearly 11,500+ signatures in 2025.

Following the launch, we met with senior Scottish Government officials to discuss the issue and our recommendations.

In the news

* Highlighting why wild animals shouldn't be kept as pets

Our Don't Pet Me campaign gained attention across major outlets including STV News, The Daily Record, and The Sunday Mail.

We also authored a piece for leading companion animal magazine, Pets Magazine. In the piece, we explored the welfare issues faced by wild animals kept in home environments, and highlighted why these animals should not be acquired as pets.

In total, our Don't Pet Me campaign was featured in 89 pieces throughout 2025.

* Ending live reindeer festive displays

In 2025, almost 40 news outlets covered our campaign to end live reindeer displays across the UK. This included a BBC News segment on the campaign, featuring an interview with OneKind's Head of Campaigns and Media, Eve.

This national coverage gave us a powerful platform to highlight the wealth of welfare concerns for reindeer used in these events and to show event organisers that our message is reaching a wide audience.

* Greyhound racing

As the spokesperson for the Unbound the Greyhound coalition, we were featured in more than 40 pieces on the issue of greyhound racing, including BBC News, The Herald, The Scotsman and The Times.

* Return of the guga hunt

We brought national attention to the return of the cruel guga hunt, with our comments featuring in more than 40 media outlets, including BBC News, STV News, the Daily Record and The Independent.

* Fireworks

OneKind CEO Jason Rose spoke on BBC Radio Scotland about the weeks of distress animals endure during fireworks season, urging the Scottish Government to finally implement the legislation passed three years ago—introducing limits on when fireworks can be sold and used, and requiring training and licences for anyone purchasing them.

Our Supporters
OneKind’s work is only possible thanks to our generous supporters. We don't receive any government funding, allowing us to advocate for animals without fear or favour.

To ensure we can deliver our vital policy and campaigns work, we must raise around £300,000 each year. In 2025 we raised £232k, underlining the need to free up underused assets such as the office and place a renewed focus on income generation.

In 2025 our main source of income was regular giving via direct debits, totalling £64k, a slight increase from £62k in 2024 and £59k in 2023.

Appeals raised over £50k, an increase from £19k in 2024 and £14k in 2023. This will be due to the excellent response to our urgent summer fundraiser prompted by the late arrival of a legacy.

2025 saw us receive almost £40k from legacies, a drop from £85k in 2024 and £173k in 2023. It is clear that legacies are no longer as reliable as they once were, hence our renewed focus on other sources of income. But we will always promote gifts in wills, understanding the benefit to animals will be some years into the future.

Community fundraising such as the Big Give, the winter raffle, and My Giving Circle remained stable at £17k.

We received over £34k from trusts and foundations, including RS Macdonald and the Karuna foundation. This is a rise from £17k received in 2024 and £24k in 2023. This kind of income is hard to come by due to the nature of our work, so we are hugely grateful to these funders for recognising the value that OneKind brings.

2025 was a year when our supporters responded in our time of need. Our community recognised our vital role in advocating for animals across Scotland. This dedication to the cause gives us strength to build a broader and more deeply engaged community of support in the years ahead.

Financial review
Principal sources of funding
The charity's principal sources of funding are from donations and legacies.

The Statement of Financial Activities shows net expenditure for the year of £127,559 (2024 - net expenditure for the year of £139,300) after gains on investments totaling £1,785 (2024 - gains of £2,579). At 31 December 2025, £272,326 was retained in accumulated funds at the year end (2024 - £399,885) of which £108,298 (2024 - £104,842) was held in an Endowment Fund. The balance of general funds at the year end was £164,028 with £105,019 of this balance representing fixed assets. The charity's free reserves were therefore £59,009.

In 2025, OneKind raised £232,858 in charitable donations and legacies and earned £3,651 on the small amount of investments we hold as contingency and bank interest. Our expenditure was £365,853, which meant our net expenditure for 2025, before investment gains and losses was £129,344.

Reserves Policy

OneKind's reserves policy is to hold reserves to give financial security and to enable the charity to plan and organise its activities (including new activities that may entail up-front costs) despite fluctuations in income.

Our policy aims to set a level that is neither too high (tying up money unnecessarily, potentially constraining our charitable activities) or too low (increasing risk of being unable to continue through financial difficulty.)

In these circumstances, and taking into account possible calls on reserves (see below), OneKind considers that a target level of reserves should be four month's operating costs, about £120,000. The current and projected reserves position reflecting this is annexed.

Investment Policy and Performance
OneKind is a charity registered in Scotland whose aim is to end cruelty to Scotland's animals. The objects for which the charity is established are the advancement of animal welfare, the protection of animals from cruelty and the prevention of animal suffering; and in furtherance of these objects the replacement of all animal experiments with non-animal alternatives.

OneKind holds reserves and seeks to manage them in line with its reserves policy and this investment policy.
The Charity invests its reserves to produce the best financial return within an acceptable level of risk.

The investment objective is to generate a return in excess of inflation over the longer term.

Investments will be managed in such as way as to leave sufficient "short term reserves" available to meet unexpected cash flow requirements without detriment.

OneKind relies on fundraising and donations for its activities. Investments are held as reserves to give financial security and to enable the charity to plan and organise its activities (including new activities that may entail upfront costs) despite fluctuations in income. The key risk to the value of the reserves is inflation and investment will seek to mitigate this risk. Long term investment will be in real assets, the value of which can fluctuate. Recognising this, the Board takes a medium attitude to investment risk, and will hold a portion as "short term reserves" that are not subject to investment risk.

The finance sub-committee will take responsibility for scrutinising the policies and current holdings of funds being considered for investment.

There may be a small number of occasions when OneKind makes low-level investments in companies that are outwith the normal investment policy. An example of this would be when OneKind wishes to have voting rights, allowing it to actively campaign from within the company. Any investments of this type will be considered by the Board of Trustees and minuted accordingly.

Short term reserves will be held in current and savings accounts with ethical banks.

The Charity takes responsibility for managing its own reserves. It has identified a fund management platform which it will use to manage its holdings on a non-advice basis. The Charity has nominated a list of authorised signatories, three of which are required to sign instructions to the fund manager.

The finance committee will review the investment performance of long term reserves annually, providing a commentary to the full Board together with any recommendation for changes. Performance will be measured against inflation and relevant market indices.

Management of the shorter term reserves will be delegated to the OneKind Director, supported as appropriate by the finance committee.

This Investment Policy Statement was prepared by the finance committee and approved by the OneKind Board to provide a framework for the management of its reserves. It will be reviewed annually.

Risk Management
The Trustees have assessed the major risks to which the charity is exposed and review these risks via a risk register. One risk identified is that income is reliant on gifts in Wills (via legacies) and this income can be unpredictable. To this end management are continually developing other sources of income via supporters, trusts and foundations, memberships and donations.

Plans for future periods
Looking forward

* Campaigning ahead of the election

OneKind will lead the More for Scotland's Animals coalition campaign during the lead up to the 2026 Scottish Parliamentary election, building on successful campaigns in 2016 and 2021. Fifteen leading animal protection organisations will work together to raise the profile of animal welfare in the run up to the election. The core of the campaign will be an e-action for supporters to ask candidate MSPs to pledge to do more for Scotland's animals if elected. There will also be a hustings, where candidates from all main parties will be quizzed on party stances on crucial issues, and social and traditional media coverage.
* Guga hunt
Building on our work this year, we will research, plan and launch a campaign to end the guga hunt.

* Wild animals kept in homes

We will hand in our petition, calling for a permitted list of species that can be kept as pets, to the incoming Scottish Government. We will build on initial meetings to urge the Scottish Government to take action. With a new session of Parliament, we will raise this issue with incoming MSPs and drive political progress. We will also continue to use and build on the findings from the research we commissioned. This will include joint work with researchers, NGO partners, and college students, to co-create social media content to combat online misinformation and demand for 'exotic pets'.

* Greyhound racing

We will continue to lead the Unbound the Greyhound coalition and rally both public and political support for the Prohibition of Greyhound Racing (Scotland) Bill as it progresses through the Scottish Parliament.

We will produce an e- action to enable our supporters to send a pre-written email to their MSPs, urging them to support the Bill ahead of Stage 1. We will also organise a rally outside of Parliament on the day of the Stage 3 vote.

Throughout the process we will engage with MSPs to ensure that they are well informed and urge them to support the Bill.

* Reindeer displays

We will continue to work in partnership with Animal Aid, Born Free and Freedom for Animals to encourage more event organisers to stop using live reindeer in their Christmas displays. We will utilise the findings from our joint investigation into UK events and work with supporters to target events in their local areas.

* Banning cages for mother pigs

At the end of 2025, the UK government re-committed to phasing out the use of all cages. We will make use of the opportunities this provides, to continue to press the Scottish Government to act, and not let pigs in Scotland be left behind.

Thank you

On behalf of the animals, OneKind would like to say thank you to all our supporters and donors in 2025.
OneKind is entirely dependent on the generosity of individuals; we don't take money from Government or businesses that might compromise our ability to speak up for animals.

In particular, we would like to give our thanks to those whose legacies benefited OneKind in 2025. Their generosity will be remembered, and their legacy will be helping bring about a Scotland where every animal is free from suffering.

Structure, governance and management

Governing Document

OneKind is a charity registered in Scotland (charity number SC041299) and a company limited by guarantee (company number SC158471) governed by its Memorandum and Articles of Association. It was established in 1912 as the Scottish Society for the Prevention of Vivisection and re-named Advocates for Animals in 1990. The charity changed its name to OneKind on 27 August 2010.

The management of the company is the responsibility of its Management Committee, members of which are elected under the terms of the Memorandum and Articles of Association.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Stuart Gillies	(Resigned 5 April 2025)
Sara Bannerman	
Robbie Marsland	
Alan Cranston	(Resigned 5 April 2025)
Alan Surgeon	
Rosie McPhee	
Charlotte Edgar	
Paul Boyd	(Resigned 17 September 2025)
Penelope Davis	(Appointed 13 April 2026)

Appointment of Trustees

Under the requirements of the Memorandum and Articles of Association, Committee membership shall be open to individuals who support the objectives of the company and who are invited to become members by the Trustees. Employees of the company shall not be eligible for membership or to serve as a Trustee.

Any person who wishes to become a member must sign, and lodge with the company, a written application for membership. The Trustees may, at their discretion, refuse to admit any person to membership. At each annual general meeting all the Trustees shall retire from office but shall then be eligible for re-election. The Trustees may also, at any time, appoint any member or non-member (providing he/she is willing to act) to be a Trustee.

Organisational structure

The organisation has a Management Committee of no less than three and no more than twelve members of the organisation. The Committee has the power to make, alter and revoke regulations for the conduct of the company's business and to appoint such officers and servants and pay them such salaries and other remuneration as the Committee thinks fit. The Committee is also referred to as the Board of Trustees.

Trustees' induction and training

On appointment, new Trustees sign a model Trustee declaration statement committing them to giving of their time and expertise. There is a formal induction programme for any newly appointed Trustee, which includes an initial meeting with the Chair and the Trustees, followed by a series of short meetings with the Chief Executive on investments, the grant making process, powers and responsibilities of the Trustee Board and Sub Committees. The welcome pack includes a brief history of the Trust, copy Trustee Board and Sub Committee minutes, a copy of the last three years' of annual reports and accounts, a copy of the governing Trust Deed and a copy of the Scottish Charity Regulator's Guidance: Guidance for charity Trustees.

Key Management Personnel Remuneration

The Trustees consider the Board of Trustees and the Director as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. Details of Trustee emoluments, expenses and related party transactions are disclosed in the notes to the accounts.

Trustees are required to disclose all relevant interests and register them with the Director and in accordance with the Trust's policy withdraw from decisions where a conflict of interest arises. Neither the Trust nor any of the Trustees have interests with the pharmaceutical industry but any such interests would be disclosed.

The pay of the charity's Director is reviewed annually and normally increased in accordance with average earnings. In view of the nature of the charity, its economy of operations, and the extensive use of professional advisers to the Trust Board, the Trustees consider that a multiple of up to three times the median average salary for UK employees is appropriate for this role. The remuneration is also bench-marked with grant-making charities of a similar size and activity to ensure that the remuneration set is fair and not out of line with that generally paid for similar roles.

Related parties

A number of the charity's Trustees are also involved with other organisations that the charity works with. Full details of transactions between OneKind and its related parties are provided in the notes to the Financial Statements.

Independent examiner

A resolution proposing David Jeffcoat FCCA to be reappointed as Independent examiner to the charity will be put at a General Meeting.

The Trustees' annual report was approved by the Board of Trustees.

Sara Bannerman

Sara Bannerman
Trustee

15 June 2026

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ONEKIND CHARITY

I report on the financial statements of the charity for the year ended 31 December 2025, which are set out on pages 12 to 26.

Respective responsibilities of Trustees and examiner

The charity Trustees (who are also the Directors of OneKind Charity for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.The charity Trustees consider that the audit requirement of Regulation 10(1)(a)-(c) of the Charities Accounts (Scotland) Regulations 2006 does not apply.

It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 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 Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking 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 financial statements.

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 Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006, and
    - to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the Charities Accounts (Scotland) Regulations 2006

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

David Jeffcoat

David Jeffcoat, F.C.C.A.
TC Group
Business Advisors & Accountants
1 Lochrin Square
92-98 Fountainbridge
Edinburgh
EH3 9QA
Date: 24/6/2026

ONEKIND CHARITY

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

Current financial year	Notes	Unrestricted funds 2025 £	Endowment funds 2025 £	Total 2025 £	Total 2024 £
Income from:					
Donations and legacies	3	232,858	-	232,858	234,499
Investments	4	1,980	1,671	3,651	5,467
Total income and endowments		234,838	1,671	236,509	239,966
Expenditure on:					
Charitable activities	5	365,853	-	365,853	381,845
Total expenditure		365,853	-	365,853	381,845
Net gains/(losses) on investments	7	-	1,785	1,785	2,579
Net income/(expenditure) and movement in funds		(131,015)	3,456	(127,559)	(139,300)
Reconciliation of funds:					
Fund balances at 1 January 2025		295,043	104,842	399,885	539,185
Fund balances at 31 December 2025		164,028	108,298	272,326	399,885

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 15 to 26 form part of these financial statements.

ONEKIND CHARITY

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Prior financial year	Notes	Unrestricted funds 2024 £	Endowment funds 2024 £	Total 2024 £
Income from:				
Donations and legacies	**3**	234,499	-	234,499
Investments	**4**	3,694	1,773	5,467
Total income and endowments		238,193	1,773	239,966
Expenditure on:				
Charitable activities	**5**	381,845	-	381,845
Total expenditure		381,845	-	381,845
Net gains/(losses) on investments	**7**	-	2,579	2,579
Net income/(expenditure) and movement in funds		(143,652)	4,352	(139,300)
Reconciliation of funds:				
Fund balances at 1 January 2024		438,695	100,490	539,185
Fund balances at 31 December 2024		295,043	104,842	399,885

The notes on pages 15 to 26 form an integral part of these financial statements.

ONEKIND CHARITY

BALANCE SHEET

AS AT 31 DECEMBER 2025

		2025		2024	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	**11**		105,019		109,038
Investments	**12**		108,298		104,842
			213,317		213,880
Current assets					
Debtors	**13**	17,177		31,343	
Cash at bank and in hand		63,466		170,919	
		80,643		202,262	
Creditors: amounts falling due within one year	**14**	(21,634)		(16,257)	
Net current assets			59,009		186,005
Total assets less current liabilities			272,326		399,885
The funds of the charity					
Endowment funds	**16**		108,298		104,842
Unrestricted funds	**17**		164,028		295,043
			272,326		399,885

The notes on pages 15 to 26 form part of these financial statements.

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 15 June 2026

Sara Bannerman

Sara Bannerman
Trustee

Company registration number SC158471 (Scotland)

1 Accounting policies

Charity information

OneKind Charity is a private company limited by guarantee incorporated in Scotland. The registered office and principal place of business is 5 South Charlotte Street, Edinburgh, EH2 4NN.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements. The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. For further detail see Note 2.

1.3 Charitable funds

Unrestricted funds are expendable at the discretion of the Trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the Trustees for a particular purpose, they are designated as a separate fund. The designation has an administrative purpose only and does not legally restrict the Trustees' discretion to apply the fund.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment fund are funds which have been given on the condition that the original capital sum is not reduced, but the income there from is used for the purpose defined in accordance with the objects of the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Donations are recognised when the charity has evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably. Entitlement usually arises immediately upon receipt, however, in the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

1 Accounting policies **(Continued)**

Legacy gifts must be recognised when it is probable that it will be received. This is normally following the granting of probate, when the administrator/executor of the estate has communicated in writing both the amount and settlement date and any conditions attached to the legacy are either within the control of the charity or have been met. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

General volunteer time is not recognised - refer to the trustees' annual report for more information about their contribution.

Income from government and other grants, whether 'capital' or 'revenue' in nature, are recognised when the charity has unconditional entitlement to the funds, it is probable that the income will be received, the amount can be measured reliably. Unconditional entitlement will be achieved once any performance or other conditions attached to the grants have been met, or fulfilment of those conditions is wholly within the control of the charity.

Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Income from charitable activities includes income earned both from the supply of goods or services under contractual arrangements and from performance-related grants which have conditions that specify the provision of particular goods or services to be provided by the charity. Income from charitable activities is recognised as earned (as the related goods or services are provided).

Income tax recoverable on Gift Aid donations is recognised when the respective donation has been recognised and the recoverable amount of income tax can be measured reliably; this is normally when the donor has completed the relevant Gift Aid declaration form. Income tax recoverable on Gift Aid donations is allocated to the same fund as the respective donation unless specified by the donor.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Dividends are recognised when the shareholder's right to receive payment is established, measured at the fair value receivable. Generally this is upon notification by the investment advisor once the dividend has been declared.

1.5 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 settlement will be required and the amount of the obligation can be measured or estimated reliably.

Liabilities are measured on recognition at historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date. The exception is that certain financial instruments must be adjusted to their present value; these include financial liabilities where settlement is deferred for more than 12 months after the reporting date.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

Expenditure on raising funds includes all expenditure incurred by a charity to raise funds for its charitable purposes. It includes the costs of all fundraising activities and events together with those costs incurred in seeking donations, grants and legacies and investment management costs.

1 Accounting policies **(Continued)**

Expenditure on charitable activities includes all costs incurred by the charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities. The costs of charitable activities presented in the Statement of Financial Activities includes the costs of both direct service provision and the payments of grant awards if applicable.

Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities and is recognised when it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Support costs are incurred supporting the charity's activities and include expenditure associated with administrative and finance functions, business support, HR, IT and governance. These support functions are shared across the charity's activities and are apportioned across those activities in order to arrive at the full cost for each reported activity. The method of apportionment adopted by the charity are outlined in the notes to the financial statements.

Governance costs (which are included as a component of support costs in accordance with SORP) comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include those related to constitutional and statutory requirements, external scrutiny (audit or independent examination), strategic management, and other legal and professional fees.

To comply fully with the Statement of Recommended Practice would require income and expenditure to be reported by activity. The Trustees are of the opinion that the activities of the charity are inter-linked, therefore this would be impractical to calculate and would provide no additional benefit to the users of these financial statements. Therefore no further analysis of income and expenditure is provided within these financial statements.

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

1.6 Tangible fixed assets

Fixed assets (excluding investments) are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £1,000 are not capitalised.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	2% straight line
Website	20% straight line
Fixtures, fittings and equipment	20% straight line
Office equipment	15% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1 Accounting policies **(Continued)**

1.7 Fixed asset investments

Where investments in equity shares that are publicly traded have arisen as a result of legacies and bequests, they are initially recognised at market value at the date of the gift. Where investments in stock such as investments trusts, unit trusts, or OEICs (open ended investment companies) have arisen as a result of legacies or bequests, the units bequeathed are initially recognised based on the unit price at the date of the gift.

Investments in equity shares have been included in the balance sheet at market value. Investments in investment trusts, unit trusts, or OEICs have been included in the balance sheet based on the Net Asset Value (NAV) of the fund.

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the value at the year end and their value at the prior year end. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 ‘Basic Financial Instruments’ and Section 12 ‘Other Financial Instruments Issues’ of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1 Accounting policies **(Continued)**

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Critical judgements

Investments

All of OneKind's investments are held as Units in investment trusts and OEICs. The value of investments in the balance sheet is based on Unit Price at the year end date. The Unit Price is calculated daily by each Fund's managers and based on the Net Asset Value (NAV) of that Fund and is deemed to be a reasonable estimate of the fair value of the investments.

Going Concern

As disclosed in Note 1.2, the Trustees consider that there are adequate resources to continue in operational existence for the foreseeable future and the board has developed a strategy to assist that objective, including a plan to grow income through increased membership, greater level of grant receipts and continue our engagement with those wishing to leave a legacy in their Will. The board also regularly monitors the charity's cashflow, budgets and legacy register to assist its financial projections and is able to adjust spend if required and there is a sufficient level of assets in place. Accordingly, whilst the charity has reported deficits in the last two financial years, the Trustees have assessed that there are no material uncertainties about the charity's ability to continue as a going concern.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Subscriptions and donations	159,603	125,985
Legacies receivable	37,054	85,897
Trust and foundation income	34,485	17,500
Merchandise sales	650	2,257
Rent	400	400
Advertising income	666	2,460
	232,858	234,499
Trust and foundation income		
The RS Macdonald Charitable Trust	15,000	15,000
Bighearted Scotland	1,000	2,500
Karuna Foundation	18,485	-
	34,485	17,500

4 Income from investments

	Unrestricted funds 2025 £	Endowment funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Endowment funds 2024 £	Total 2024 £
Income from unlisted investments	-	1,671	1,671	-	1,773	1,773
Interest receivable	1,980	-	1,980	3,694	-	3,694
	1,980	1,671	3,651	3,694	1,773	5,467

5 Expenditure on charitable activities

	2025	2024
	£	£
Direct costs		
Staff costs	218,052	226,898
Depreciation and impairment	4,019	3,340
Project and activities costs	2,320	7,404
Premises costs	6,259	8,161
Running costs	76,927	66,096
Motor and travel costs	354	2,633
Legal and professional costs	53,610	57,873
Interest and finance charges	567	680
Governance costs	3,900	8,760
(Profit)/loss on sale of assets	(155)	-
	365,853	381,845
Analysis by fund		
Unrestricted funds	365,853	381,845

6 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

7 Gains and losses on investments

	Endowment funds 2025	Endowment funds 2024
Gains/(losses) arising on:	£	£
Sale of investments	1,785	2,579

8 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	6	6

8 Employees (Continued)

Employment costs

	2025 £	2024 £
Wages and salaries	195,770	202,202
Social security costs	13,130	15,372
Other pension costs	9,152	9,324
	218,052	226,898

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel, comprising salary, employer pension contributions and employer national insurance contributions, is as follows.

	2025 £	2024 £
Total Remuneration	51,104	66,666

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10 Net income/(expenditure) for the year

Operating for the year is stated after charging:	2025 £	2024 £
Fees payable to the company's auditor for the audit of the company's financial statements	-	8,760
Fees payable for independent examination of accounts	3,900	-
Depreciation of owned tangible fixed assets	4,019	3,340

11 Tangible fixed assets

	Land and buildings	Website	Fixtures, fittings and equipment	Office equipment	Total
	£	£	£	£	£
Cost					
At 1 January 2025	131,620	14,340	12,856	18,375	177,191
Disposals	-	(7,686)	(1,771)	-	(9,457)
At 31 December 2025	131,620	6,654	11,085	18,375	167,734
Depreciation and impairment					
At 1 January 2025	25,662	14,340	10,595	17,556	68,153
Depreciation charged in the year	2,635	-	565	819	4,019
Eliminated in respect of disposals	-	(7,686)	(1,771)	-	(9,457)
At 31 December 2025	28,297	6,654	9,389	18,375	62,715
Carrying amount					
At 31 December 2025	103,323	-	1,696	-	105,019
At 31 December 2024	105,958	-	2,261	819	109,038

12 Fixed asset investments

	Listed investments
	£
Cost or valuation	
At 1 January 2025	104,842
Additions	1,694
Valuation changes	1,788
Cash movement	(24)
Disposals	(2)
At 31 December 2025	108,298
Carrying amount	
At 31 December 2025	108,298
At 31 December 2024	104,842

The historic cost of investments held at 31 December 2025 is £79,743 (2024: £76,489).

13 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Prepayments and accrued income	17,177	31,343

14 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	5,078	4,956
Trade creditors	11,974	912
Other creditors	682	1,629
Accruals and deferred income	3,900	8,760
	21,634	16,257

15 Retirement benefit schemes

	2025	2024
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	9,152	9,324

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

16 Endowment funds

Endowment funds are expendable and held largely within the stock market, fixed assets and bank savings accounts. Income arising from the funds can be used in line with unrestricted funds.

	At 1 January 2025	Incoming resources	Gains and losses	At 31 December 2025
	£	£	£	£
Permanent endowments				
Endowment Fund	104,842	1,671	1,785	108,298

Previous year:	At 1 January 2024	Incoming resources	Gains and losses	At 31 December 2024
	£	£	£	£
Permanent endowments				
Endowment Fund	100,490	1,773	2,579	104,842

The balance held in endowment funds at the year end, represents the charity's investments.

17 Unrestricted funds

These are the unrestricted funds to the charity

	At 1 January 2025	Income	Expenditure	At 31 December 2025
	£	£	£	£
General funds	295,043	234,838	(365,853)	164,028

Previous year:	At 1 January 2024	Income	Expenditure	At 31 December 2024
	£	£	£	£
General funds	438,695	238,193	(381,845)	295,043

18 Analysis of net assets between funds

	Unrestricted funds 2025	Endowment funds 2025	Total 2025
	£	£	£
At 31 December 2025:			
Tangible assets	105,019	-	105,019
Investments	-	108,298	108,298
Current assets/(liabilities)	59,009	-	59,009
	164,028	108,298	272,326

	Unrestricted funds 2024	Endowment funds 2024	Total 2024
	£	£	£
At 31 December 2024:			
Tangible assets	109,038	-	109,038
Investments	-	104,842	104,842
Current assets/(liabilities)	186,005	-	186,005
	295,043	104,842	399,885

19 Events after the reporting date

During the year ended 31 December 2025 the Charity commenced procedures to sell the building at 50 Montrose Terrace, Edinburgh EH7 5DL. The sale of the building was completed on 12 January 2026 with the charity receiving net funds of £246,317.

20 Related party transactions

20 Related party transactions **(Continued)**

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

During the year, 4 Trustees (2024: 4) made unrestricted charitable donations to OneKind of £630 (2024: £650).