

APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period								
Period start date			Period end date					
From	Day	Month	Year	To	Day	Month	Year	
	14	11	2024		13	11	2025	

Reference and administration details

Charity name

Other names charity is known by

Registered charity number

Charity's principal address

Farmers For Stock-Free Farming

Stockfree Farming

SC052128

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

## Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

## Structure, governance and management

Type of governing document	Trust Deed
Trustee recruitment and appointment	We have an informal recruitment process based upon a strong interest in the charitable purposes of Farmers For Stock-Free Farming.

## Objectives and activities

Charitable purposes	<p>As stated in our Trust deed, our charitable purposes are:</p> <p>(a) Saving the lives of animals and improving their wellbeing by advocating for a just transition to stock-free, organic farming and other regenerative land use</p> <p>(b) Protecting and improving the environment by advocating for a just transition to stock-free, organic farming and other regenerative land use</p> <p>(c) Advancing public health by promoting the adoption of a whole foods plant-based diet for consumers and a stock-free, organic food system.</p>
Summary of the main activities in relation to these objects	<p>We provide a free, comprehensive, transition planning service for farmers and crofters who express an interest in moving out of livestock farming into alternative forms of land management including sustainable food production and nature-based solutions for climate adaptation.</p> <p>As a key stakeholder in the agriculture sector, we participate in political advocacy work aimed at increasing fiscal support for stockfree organic farming, regenerative land use, and sustainable food production.</p> <p>We conduct research into farmer wellbeing, and into the development of novel plant-proteins as part of the shift towards increased public health and financially viable opportunities for farmers.</p>

## APPENDIX 1

### Achievements and performance

#### Summary of the main achievements of the charity during the financial period

We completed and produced our [promotional video](#) featuring 3 of the farmers we've assisted (and are continuing to assist!) over the past year and a half. This became a valuable tool, particularly whilst exhibiting at agricultural shows this summer. We played the video continuously at our booth which helped to draw farmers in and provided talking points about our work.

We exhibited at four agricultural shows – in Scotland, England, and Wales – this summer which proved to be hugely successful. As a result, we are now assisting over 20 farmers across the UK and Ireland with transitioning planning, expert advice, enterprise budgeting, market research, and access to funding.

To meet the growing demand for our services, we have recruited three more specialist advisors to our [stockfree advisory team](#). Our advisors have done incredible work over the past few months visiting farms and providing detailed reports on their findings and recommendations, providing our core team with the information we need to move the farmers forwards towards stockfree initiatives.

In July, we publish our peer reviewed research on the emotional and moral impact on farmers of caring for animals that are going to be killed: [‘Death by a thousand cuts’: The Role of Moral Distress and Moral Injury in Farmer Mental Ill-Health | Journal of Agricultural and Environmental Ethics](#).

The results highlighted the hidden impact of our food choices on farmers but also showed their overwhelming willingness to reduce livestock numbers (63% of participants), and even to stop farming livestock altogether (49% of participants) if other financially viable initiatives were accessible to them.

The above findings have proved to be invaluable in our political advocacy work. Through them we have forged relationships with DEFRA's 'Agriculture Net Zero Policy' team, and with the 'Land, Agriculture and Nature Team' at the Climate Change Committee. Most recently, our research provided the foundation for a policy paper on implementing specific Sustainable Farming Incentive (SFI) actions for livestock reduction and site suitable land management alternatives. As policy makers invariably ask us, *what is the cost of doing this*, we have calculated the cost of [“Investing in Farmers for a Healthier, Greener Britain”](#).

In addition to the above, we have participated in 8 Governmental policy consultations since April 2025.

### Financial review

#### Brief statement of the charity's policy on reserves

We aim to maintain a general reserve of 2-3 months of operating expenses due to our dependence on variable grant funding and the lack of certainty surrounding annual grant applications. The trustees will review the reserve policy and level annually.

Details of any deficit

N/A

Donated facilities and services (if any)

All trustees donate their services.

3

## APPENDIX 1

### Other optional information

### Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)



28/11/2025

Full name(s)



Position (e.g. Chair) Chair

Date

28/11/2025



Enter charity name below

Enter SC No. below

**SC052128**



Receipts and payments accounts						
For the period from	Period start date			to	Period end date	
	Day	Month	Year		Day	Month
	14	11	2024		13	11
			2025			

**Section A Statement of receipts and payments**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
<b>A1 Receipts</b>						
Donations	29,679				29,679	1,315
Legacies					-	
Grants	191,556				191,556	45,000
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
<b>A1 Sub total</b>	<b>221,235</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>221,235</b>	<b>46,315</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>221,235</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>221,235</b>	<b>46,315</b>
<b>A3 Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	130,709				130,709	64,542
Grants and donations	38,300				38,300	4,372
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
<b>A3 Sub total</b>	<b>169,009</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>169,009</b>	<b>68,914</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>169,009</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>169,009</b>	<b>68,914</b>
<b>Net receipts / (payments)</b>	<b>52,226</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>52,226</b>	<b>( 22,599)</b>
<b>A5 Transfers to / (from) funds</b>						
					-	
<b>Surplus / (deficit) for year</b>	<b>52,226</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>52,226</b>	<b>( 22,599)</b>

## Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	6,734				6,734	29,334
	Surplus / (deficit) shown on receipts and payments account	52,226				52,226	(22,599)
						-	
						-	
	Cash and bank balances at end of year	58,960	-	-	-	58,960	6,735
	(Agree balances with receipts and payments account(s))						

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total	-	-	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees  
on behalf of all the trustees


Signature\*

Print Name

Date of approval

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29/11/2025

	<b>Independent examiner's report on the accounts</b> <span>v2</span>						
<b>Report to the trustees/members of</b>	Charity name Farmers For Stock-Free Farming						
<b>Registered charity number</b>	SC052128						
<b>On the accounts of the charity for the period</b>	Period start date				Period end date		
	Day	Month	Year	to	Day	Month	Year
	14	11	2024		13	11	2025
<b>Set out on pages</b>							(remember to include the page numbers of additional sheets)
<b>Respective responsibilities of trustees and examiner</b>	The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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.						
<b>Basis of independent examiner's statement</b>	My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.						
<b>Independent examiner's statement</b>	In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]  1. which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"><li>• to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li><li>• to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</li></ul> 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.						
<b>Signed:</b>				<b>Date:</b>	24/11/25		
<b>Name:</b>							
<b>Relevant professional qualification(s) or body (if any):</b>							
<b>Address:</b>							

\*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.