CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 1 January 2025 Period start date To 31 December 2025 Period end date

Charity name: One Kind Act

Charity registration number: 1160116

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The core purpose of One Kind Act ('OKA') is the prevention or relief of poverty, the relief of sickness and the preservation and protection of good health and the advancement of education for the public benefit anywhere in the world by providing grants, items and services to individuals in need and/or charities or other organisations as the trustees may determine
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	During the year, the following were achieved: 2,163 supporters •22 sponsors •83 monthly donors •Profile awareness through website, marketing, newsletters, social media (instagram, facebook, linkedin & twitter), networking and publicity at fundraising events. •9 fundraising events including the flagship OKA 10th anniversary ball •Grants provided to 14 causes in 5 different countries after due diligence undertaken to confirm they adhered to our purpose and grant making policy •A wide range of impacts towards scholarships & education support, school infrastructure & redevelopment, provision of clean water, sanitation & hygiene, food poverty & hunger relief, health & medical support, youth development & skills training, disaster relief & humanitarian aid and elderly care
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit

Additional information (optional)
You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	The grant making policy is set out in full in the charity Trustees' Report & Accounts on page 3. In summary, the charity evaluates all applications on its own merits, assessed against a range of different metrics or specific information, with appropriate due diligence undertaken, the likely beneficial impact in line with its purpose and ensuring there is no detriment or harm caused. Trustees will also consider placing greater weight on causes that continue to demonstrate on past performance & track record in terms of delivery of objectives, impact made, transparency of reporting and sustainability of its programs.
Policy on social investment including program related investment	Para 1.38	Social investment considerations in making grants is that they should make long-term sustainable difference; for example, the rebuilding or refurbishment of primary schools & toilet facilities, provision of 'smart' classrooms & scholarships gives opportunity for education access in the long term for many school children in deprived areas
Contribution made by volunteers	Para 1.38	The charity is operated principally through volunteer-led trustees and general volunteers who support fundraising events, grants due diligence, administration, communications and monitoring. The contribution of general volunteers is not recognised as income because it cannot be measured reliably; however, it is significant to the delivery of the charity's activities.
Other		We maintain an active, transparent digital presence via our website and social media actions to engage and communicate with our supporters, causes, donors, sponsors and partners and to promote fundraising events

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	The main developments, achievements & performance during the year: • Further strengthened trustee board composition and managed the unexpected loss of a key trustee in the year • Raised net donations of £766,591 (after events related expenses) and distributed £766,919 as grants • Charity remained disciplined in its categories of fundraising approaches as noted in the Trustees Report on page 2 • Continued to focus on fewer number of causes to support – those driving greatest impact and increased sustainability, allowing for more efficiency in the managing & functioning of the charity volunteer resources • Continued to use various media channels to raise the charity profile, broaden fundraising avenues and increase the donors base • Managed to increase supporters to 2,163, sponsors and monthly donors to 105. There were 9 Fundraising events including the flagship 10th anniversary ball. • The number of grants made was to 14 causes on deliverable and sustainable programs, in six different countries including the UK for meaningful public *benefit impact* • The charity continued to operate with good governance and management practices including: o regular trustee and associate meetings held with minutes. o regular subject matter meetings on fundraising, grant making, finance, operations, governance and digital matters. o regular monitoring & evaluation feedback from charity partners on utilisation of grants and impacts achieved o monthly financial reports issued to track income, expenses grants and performance. o quarterly reports issued on performance trends against key performance indicators

Additional information (optional)
You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The charity had unrestricted funds of £217,537 at year end, a decrease of £58,892 on the previous year due to increase in grants giving. The outlook remains that the charity will continue to make high levels of sustainable grants each year that are a meaningful proportion of net funds raised during the year.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Donors and supporters make one-off events driven and irregular donations (some larger amounts) for causes with sustainable, ongoing programs and such funds are deployed relatively quickly (given the charity focus on having fewer but sustainable causes), so the business case for maintaining reserves is limited. The charity's ongoing operational expenses are very low compared to annual income resources and it has no fixed overheads, thus negating the need for a fixed or target reserves base.
Amount of reserves held	Para 1.22	At 31 December 2025 total funds were £254,049, comprising unrestricted funds of £217,537 and restricted funds of £36,512. The trustees' policy is to maintain unrestricted reserves at a level sufficient to meet planned operating costs, manage fluctuations in fundraising income, meet grants earmarked where funding is available and respond to unforeseen needs. The trustees review the level of reserves at least annually against the charity's planned activities and commitments
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	None / not applicable
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	The going concern disclosure is set out in the Trustees Report on page 4. There is no reason to believe that the charity will not continue to operate as a going concern for the foreseeable future

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Annual sponsors, monthly donors, sponsor partners & high-net worth donations and fundraising events & activities underpinned by the causes that the charity supports – whether run by the charity or by supporters themselves or managed & run by the charity on behalf of sponsor & charity partners
Investment policy and objectives including any	Para 1.46	OKA has no financial investment assets. The social investment policy considerations are disclosed as above.

social investment policy adopted		
A description of the principal risks facing the charity	Para 1.46	The charity has robust systems & controls, policies and governance are in place to mitigate exposure to major risks: • Volunteers – the charity's unique model, ethos, its ten years plus track record and profile continues to attract a pipeline of volunteers and supporters thus providing 'human resource' and also, enabling to minimise operating costs and maximise funds deployment • Funding – the charity's consistency of delivering key events, maintaining a network of funding sponsors, major, HNW donors & charity partners and the availability of core, diverse group of sustainable causes, underpins funding flows • Technology/Social Media – the need to ensure skills & know-how is available to ensure the charity's website & portal management is cyber resilient, promotes engagement and retention of its current & prospective donors, supporters, sponsors and charity partners-causes. The digital presence and operation is critical to the future sustainability of the charity in terms of a diverse base of founding sources & grant making and one that operates on a volunteer-led model, with minimal operating costs.
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	CIO (Charitable Incorporated Organisation)
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Elected by current trustees

Additional information (optional)
You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	All policies, about a dozen in total.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	The OKA website discloses adequate information https://onekindact.org/
Relationship with any related parties	Para 1.51	The charity volunteers and trustees continue to make their own personal donations to events and causes supported by the charity
Other		

Reference and Administrative details

Charity name	One Kind Act
Other name the charity uses	OKA
Registered charity number	1160116
Charity's principal address	3 Ross Close, Harrow, Middlesex, HA3 6SR

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Shamit Malhotra	Chair of Trustees	01/01/2025 – 31/12/2025	
2	Ajay Khindria	Finance	01/01/2025 - 31/08/2025 (deceased 31/08/2025)	
3	Annu Shah	Operations	01/01/2025 - 31/12/2025	
4	Mona Bhogal	Fundraising	01/01/2025 - 31/12/2025	
5	Ritu Soni	Media & PR	01/01/2025 - 31/12/2025	
6	Dilip Popat	Governance	22/12/2024 - 31/12/2025 (resigned 15/02/2026)	
7	Noreen Sumra	Grants	02/04/2025 – 31/12/2025	
8	Kaushik Shah	Finance	Acting Finance Trustee 08/09/2025 – 31/12/2025 (Appointed Finance Trustee 15/02/2026)	
9				
10				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

Exemptions from disclosure

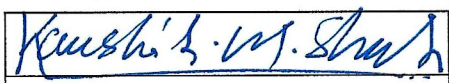
Reason for non-disclosure of key personnel details

Other optional information

Declarations

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

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Kaushik Shah	Shamit Malhotra
Position (eg Secretary, Chair, etc)	Finance Trustee	Chair of Trustees

Date	22 October 2026

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Company registration number: CE002841
Charity registration number: 1160116

ONE KIND ACT
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

Chartered Certified Accountants

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One Kind Act
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One Kind Act
Reference and Administrative Details
For The Year Ended 31 December 2025

Trustees	Mr Shamit Malhotra - Chair of Trustees Mr Ajay Khindria - Deceased 31.08.2025 Ms Annu Shah Ms Mona Bhogal Ms Rita Soni Mr Dilip Popat (resigned 15/02/2026) Ms Noreen Sumra (appointed 02/04/2025) Mr Kaushik Shah (appointed 15/02/2026)
Charity Number	1160116
Company Number	CE002841
Registered Office	3 Ross Close Harrow HA3 6SR
Independent Examiner	Pravin Hirani & Co Chartered Certified Accountants 97 Carlton Avenue East Wembley Middlesex HA9 8LZ
Bankers	Barclays Bank UK PLC 1 Churchill Place, London E14 5HP

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

Objectives and Activities

Aims and Objectives

Trustees Report

For the year ended 31 December 2025

The trustees present their report and financial statements for the year ended 31 December 2025. The trustees have adopted the provisions of the Charities Act 2011 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)".

The trustees note that a new Charities Statement of Recommended Practice 2026 ('SORP 2026') has come into force. It is the updated regulatory framework for how UK charities prepare their annual reports and financial statements, applying to reporting periods starting on or after 1 January 2026. It supplements FRS 102 to align with modern accounting standards. This means that it will be applicable for our charity from the next reporting period, year-end 31 December 2026. SORP 2026 introduces a three-tier reporting framework based on income to increase transparency and accountability. Trustees must enhance the annual report with more narrative focus on impact, volunteer contributions, risk management, and environmental, social, and governance (ESG) matters. The trustees will work to understand and plan for the applicable implementation of the updated reporting requirements.

The core purpose of One Kind Act ('OKA') is the prevention or relief of poverty, the relief of sickness and the preservation and protection of good health and the advancement of education for the public benefit anywhere in the world by providing grants, items and services to individuals in need and/or charities or other organisations as the trustees may determine.

OKA is primarily a charity for other charities. We seek to support causes that are doing sincere noble work, those that find it difficult to undertake fundraising and those that make effective, impactful use of our grants. We help create sustainable improvements to the lives of people suffering from poverty of health and education. We ensure the maximum amount of any donation reaches the end cause by minimising overheads through the use of dedicated volunteers who devote their own time and resources to operating the charity and promote its purpose.

We maintain an active, transparent digital presence via our website and social media actions to engage and communicate with our supporters, causes, donors, sponsors and partners and to promote fundraising events.

Strategy for meeting our charitable purpose
The key strategic focus is on Fundraising actions to enable OKA to provide Grants for selected causes that underpin our charitable purpose. The financial objectives and targets are defined as part of the planning cycle for the year.
OKA have defined the following principal categories of commercial fundraising approaches:
•Monthly / Annual Donations
•Sponsors and Large Donors
•One Kind Act run Events
•Non-One Kind Act run Events promoted and managed via the website
•Profile Levers (including marketing and social media)
•Sponsor Partners & Charity Partners

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Aims and Objectives - continued

Structure, Governance and Management
OKA is constituted as a Charitable Incorporated Organisation under its governing document. OKA is organised with a structure comprising dedicated, volunteer-led trustees and associates that run the charity. Each trustee and associate have defined roles and responsibilities, which cover key functions to operate the charity in compliance with their fiduciary duties, applicable regulations & laws and good governance. New trustees are appointed by the trustee body having regard to the skills and experience required. New trustees receive an induction covering the governing document, trustee duties, safeguarding, grant-making, financial controls and current activities. The trustees retain responsibility for key strategic and financial decisions.

The following is summary of the key aeras of management:
•Regular trustee and associate meetings held with minutes.
•Regular subject matter meetings on fundraising, grant making, finance, operations, governance and digital matters.
•Regular monitoring & evaluation feedback from charity partners on utilisation of grants and impacts achieved
•Monthly financial reports issued to track income, expenses grants and performance.
•Quarterly reports issued on performance trends against key performance indicators

Public Benefit

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Future plans
During the next reporting period the trustees plan to continue fundraising through regular donations, sponsorship and events, undertake due diligence over prospective grant recipients, monitor the impact of grants already awarded and broaden the charity's supporter and donor base.

Grant Making

We have a defined structure in awarding grants, the trustees will apply the following principles:

•Applications from any geographical area within UK and overseas are eligible for consideration.
•The trustees will consider each application on their own merits and will make decisions of where and how their funds will be allocated.
•The trustees will make sure that the funds will be applied only if adequate evidence is provided to ensure that amount being applied truly reflects the value of work being carried out.
•The board of trustees will judge each case for a grant or donation against One Kind Act's objects, as stated in the governing document.
•The details of each case will be assessed against the benefit to the public.
•One Kind Act will willingly work in partnership with other organisations to fund initiatives beyond the financial scope of a single consideration.
•The grant/donation size can vary accordingly to the project and the level of need.
•One Kind Act will work towards making sure that any benefit is balanced against any detriment or harm by trying to make sure that we look into making sure that One Kind Act is not causing any damage to the environment, physical or mental health or encouraging hatred towards others.

Volunteers

The charity is operated principally through trustees and general volunteers who support fundraising events, grant due diligence, administration, communications and monitoring. The contribution of general volunteers is not recognised as income because it cannot be measured reliably; however, it is significant to the delivery of the charity's activities.

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Achievements and Performance

Main Achievements

Developments, Achievements and Performance

OKA has maintained its discipline of continuing to support fewer causes that have demonstrable record of ongoing projects, delivering outcome and making meaningful, sustainable impacts.. We continued to raise our profile, broaden our techniques of fundraising, providing grants and increasing the number of supporters and donors.
We have managed to achieve:
•2,163 supporters
•22 sponsors
•83 monthly donors
•Profile awareness through website, marketing, newsletters, social media (Instagram, facebook, linkedin & twitter), networking and publicity at fundraising events.
•9 fundraising events including the flagship OKA 10th anniversary ball
•Grants provided to 14 causes in 5 different countries after due diligence undertaken to confirm they adhered to our purpose and grant making policy
•A wide range of impacts towards scholarships & education support, school infrastructure & redevelopment, provision of clean water, sanitation & hygiene, food poverty & hunger relief, health & medical support, youth development & skills training, disaster relief & humanitarian aid and elderly care

Financial Review

Financial Position

Cash reserves at the end of the year are adequate to support the continuation of current activities. OKA have minimal ongoing operating costs, it has limited unfunded grant commitments and has sufficient resources for unforeseen emergencies.

Going Concern

The accounts have been prepared on a going concern basis. The trustees have considered the charity's cash resources, expected income, planned expenditure and grant commitments for at least 12 months from the date of approval of these financial statements. The trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence and are not aware of any material uncertainties that cast significant doubt on the charity's ability to continue as a going concern.

Risk Management

Risk Analysis
The trustees have assessed the major risks to which the charity is exposed to and are satisfied that systems & controls, policies and governance are in place to mitigate exposure to major risks. The trustees are mindful that its income stream is highly dependent on continuous fundraising events and has limited diverse income sources. The trustees mitigate this with strong donors networks, charity partners delivery of outcomes, impacts achieved and not committing to grants that are unfunded.

Reserves

At 31 December 2025 total funds were £254,049, comprising unrestricted funds of £217,537 and restricted funds of £36,512. The trustees' policy is to maintain unrestricted reserves at a level sufficient to meet planned operating costs, manage fluctuations in fundraising income and respond to unforeseen needs. The trustees review the level of reserves at least annually against the charity's planned activities and commitments.

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Statement of Trustees' Responsibilities

The trustees of One Kind Act are responsible for preparing the Trustees Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including "The Financial Reporting Standard 102 applicable in the UK and Republic of Ireland"

The law applicable to charities in England and Wales, The Charities Act 201 1, Regulations 2008 and the provisions of the trust deed 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, including the income and expenditure, of the charity for the period.

In preparing these financial statements, they are required to:
•select suitable accounting policies and then apply them consistently.
•observe the methods and principles in the Charities SORP;
•state whether applicable accounting standards have been followed subject to any material departure disclosed and explained in the Financial Statements.
•make judgements and estimates that are reasonable and prudent: and
•prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the board of trustees and signed on its behalf by:

S Malhotra
Shamit Malhotra

Mr Shamit Malhotra

Trustee
Date 20/10/2026

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One Kind Act
Independent Examiner's Report to the Trustees of One Kind Act
For The Year Ended 31 December 2025

I report to the charity trustees on my examination of the accounts of One Kind Act (the "Charity") for the year ended 31 December 2025.

Responsibilities and Basis of Report

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in respect of the Charity as required by section 130 of the Charties Act 2011; or
- the accounts do not accord with those records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

P Patel



21/10/2026

Date
97 Carlton Avenue East
Wembley
Middlesex
HA9 8LZ

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One Kind Act
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 December 2025

	Notes	Unrestricted funds	Restricted funds	2025 Total funds	2024 Unrestricted funds
		£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	**3**	519,907	337,088	856,995	533,670
Investments	**4**	421	-	421	126
Other	**5**	-	-	-	8
		520,328	337,088	857,416	533,804
EXPENDITURE ON:					
Raising funds	**6**	(90,404)	-	(90,404)	(24,442)
Charitable activities:	**6**				
Grant Giving		(466,343)	(300,576)	(766,919)	(386,460)
Operational Expenses		(22,472)	-	(22,472)	(13,230)
		(579,219)	(300,576)	(879,795)	(424,132)
NET (EXPENDITURE)/INCOME		(58,891)	36,512	(22,379)	109,672
NET MOVEMENT IN FUNDS		(58,891)	36,512	(22,379)	109,672
RECONCILIATION OF FUNDS:					
Total funds brought forward		276,428	-	276,428	166,757
TOTAL FUNDS CARRIED FORWARD	**12**	217,537	36,512	254,049	276,429

The notes on pages 10 to 17 form part of these financial statements.

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One Kind Act
Balance Sheet
As At 31 December 2025

	Notes	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
		£	£	£	£
CURRENT ASSETS					
Debtors	**10**	2,294	-	2,294	14,040
Cash at bank and in hand		254,155	-	254,155	262,388
		256,449	-	256,449	276,428
Creditors: Amounts Falling Due Within One Year	**11**	(2,400)	-	(2,400)	1
NET CURRENT ASSETS (LIABILITIES)		254,049	-	254,049	276,429
TOTAL ASSETS LESS CURRENT LIABILITIES		254,049	-	254,049	276,429
NET ASSETS		254,049	-	254,049	276,429
FUNDS OF THE CHARITY					
Restricted Funds				36,512	-
Unrestricted Funds				217,537	276,429
TOTAL FUNDS	**12**			254,049	276,429

On behalf of the board

S Malhotra

Shamit Malhotra

Mr Shamit Malhotra

Trustee

Date 20/10/2026

The notes on pages 10 to 17 form part of these financial statements.

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One Kind Act
Statement of Cash Flows
For The Year Ended 31 December 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Net cash (used in)/generated from operations	**1**	(8,653)	95,505
Net cash (used in)/generated from operating activities		(8,653)	95,505
Cash flows from investing activities			
Interest received		421	126
(Decrease)/increase in cash and cash equivalents		(8,232)	95,631
Cash and cash equivalents at beginning of year	**2**	262,388	166,757
Cash and cash equivalents at end of year	**2**	254,156	262,388

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1. Reconciliation of (expenditure)/income to cash (used in)/generated from operations

	2025	2024
	£	£
Net (expenditure)/income	(22,379)	109,672
Adjustments for:		
Interest income	(421)	(126)
Movements in working capital:		
Decrease/(increase) in trade and other debtors	11,746	(14,040)
Increase/(decrease) in trade and other creditors	2,401	(1)
Net cash (used in)/generated from operations	(8,653)	95,505

2. Cash and cash equivalents

Cash and cash equivalents, as stated in the Statement of Cash Flows, relates to the following items in the Balance Sheet:

	2025	2024
	£	£
Cash at bank and in hand	254,155	262,388

3. Analysis of changes in net funds

	As at 1 January 2025	Cash flows	As at 31 December 2025
	£	£	£
Cash at bank and in hand	262,388	(8,233)	254,155

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1. General Information

One Kind Act is a company limited by guarantee, incorporated in England & Wales, registered number CE002841 and registered charity number 1160116. The registered office is 3 Ross Close, Harrow, HA3 6SR.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

1. Accounting policies

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of lreland' and the Charities Act 2011. 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.

Cash and Cash Equivalents

Cash and cash equivalents comprise cash held at bank and in hand together with short-term deposits with an original maturity of three months or less.

Taxation

The charity is exempt from tax on its charitable activities.

Foreign Currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Income and expenditure account

The Statement of Financial Activities discloses the identical information of the Income and Expenditure Account and as such no separate Income and Expenditure Account has been prepared.

Financial Instruments

The charity has basic financial assets and liabilities consisting of cash, debtors and creditors.

Basic financial assets are initially recognised at transaction value and subsequently measured at amortised cost.

Basic financial liabilities are initially recognised at transaction value and subsequently measured at amortised cost.

Debtors

Debtors are recognised at the settlement amount due to the charity and are measured at transaction value less any provision for impairment.Creditors and provisions

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2.1. **Basis of Preparation of Financial Statements - continued**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of economic benefits and the amount can be estimated reliably.

Creditors are measured at settlement value.

Allocation of costs

Costs directly attributable to a particular activity are charged to that activity. Costs incurred in supporting more than one activity are apportioned on a reasonable, consistent and equitable basis having regard to the nature of the costs and the activities benefiting from those costs.

Governance costs comprise costs associated with constitutional and statutory requirements, trustee meetings and the independent examination of the financial statements.

Reserves

The charity's reserves are that portion of unrestricted funds that are freely available to spend on the charity's purposes after taking account of any designated funds and commitments.

At 31 December 2025, unrestricted reserves amounted to £217,537 (2024: £276,428), while restricted funds amounted to £36,512. The trustees have reviewed the charity's funding requirements and consider that maintaining unrestricted reserves equivalent to approximately six to twelve months of anticipated operating expenditure provides an appropriate level of financial resilience.

The purpose of holding reserves is to:

- meet ongoing operational commitments;
- manage fluctuations in fundraising income;
- enable the charity to meet approved grant commitments responsibly;
- respond to unforeseen circumstances or emergency charitable needs.

The trustees consider the current level of unrestricted reserves to be sufficient to support the charity's planned activities and commitments. The reserves position is reviewed at least annually as part of the charity's budgeting, risk management and strategic planning processes.

No designated funds were held at the year end.

Going Concern

The trustees have assessed the charity's ability to continue as a going concern and have considered cash resources, projected income and anticipated expenditure for a period of at least twelve months from the date of approval of these financial statements.

The trustees are not aware of any material uncertainties that may cast significant doubt upon the charity's ability to continue as a going concern.

Judgements and estimates

In preparing the financial statements, the trustees have not identified any judgements or key sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

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3. Income from Donations and Legacies

	Unrestricted funds	Restricted funds	2025 Total funds
	£	£	£
Donations and gifts	505,732	337,088	842,820
Gift aid	14,175	-	14,175
	519,907	337,088	856,995

	Unrestricted funds	Restricted funds	2024 Total funds
	£	£	£
Donations and gifts	491,391	-	491,391
Gift aid	42,279	-	42,279
	533,670	-	533,670

4. Investment Income

	2025 Unrestricted funds	2024 Unrestricted funds
	£	£
Bank interest receivable	421	126

5. Other Income

	2025 Unrestricted funds	2024 Unrestricted funds
	£	£
Other income	-	8

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6. Analysis of Expenditure

				2025
	Activities undertaken directly	**Grant funding of activities**	**Support costs** (see note 7)	**Total**
	£	**£**	**£**	**£**
Raising funds	90,404	-	-	90,404
Grant Giving	-	766,919	-	766,919
Operational Expenses	-	-	22,472	22,472
	90,404	766,919	22,472	879,795

				2024
	Activities undertaken directly	**Grant funding of activities**	**Support costs** (see note 7)	**Total**
	£	**£**	**£**	**£**
Raising funds	24,442	-	-	24,442
Grant Giving	-	386,460	-	386,460
Operational Expenses	-	-	13,230	13,230
	24,442	386,460	13,230	424,132

During the year the charity awarded grants totalling £766,919 (2024: £386,460) to charitable institutions in furtherance of its objectives. No grants were made directly to individuals during the year.

The principal recipients of grant funding were:

- Yuva Unstoppable: £432,531 (2024: £242,985), supporting education, water, sanitation and community development projects;
- London Community Kitchen: £80,000 (2024: £6,100), supporting community welfare and food poverty initiatives;
- Vidya Bharati: £46,305 (2024: £46,875), supporting educational activities;
- Mana Seva: £40,432 (2024: £nil), supporting charitable community projects;
- eVidyaloka: £36,522 (2024: £nil), supporting educational initiatives;
- Punarnava Trust: £31,400 (2024: £nil), supporting charitable development programmes;
- Made With Hope: £31,000 (2024: £31,000), supporting water, community and welfare projects; and
- Udayan Care: £23,729 (2024: £nil), supporting education and welfare programmes.
- Grants totalling £45,000 (2024: £59,500) were awarded to a number of other charitable institutions, including Able, Children's Hunger Relief Fund, Global FICCS, OFFL, SWAT and World Cancer Charity.

Total grants to institutions amounted to £766,919 (2024: £386,460), which reconciles to the amount disclosed within charitable activities expenditure in the Statement of Financial Activities.

No support costs were separately allocated to grant-making activities during the current or prior year. Grant assessment, approval and monitoring activities were undertaken by trustees and volunteers as part of the charity's normal charitable operations.

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7. Support Costs

	2025	2024
	Operational Expenses	Operational Expenses
	£	£
General administration:		
Computer software, consumables and maintenance	9,313	4,152
Insurance	1,606	1,514
Advertising and marketing costs	6,109	3,866
Training seminars and workshops	-	578
Bank charges	313	410
Transaction fees	5,054	2,710
Sundry expenses	77	-
	22,472	13,230

Support costs have been allocated to charitable activities on the basis of the trustees' assessment of the time and resources devoted to each activity. During the year all support costs related to the operation and administration of the charity's charitable activities.

Governance costs comprise independent examination fees, trustee governance activities and statutory compliance costs. No governance costs were incurred during the current or previous year.

8. Independent Examiner's Remuneration

During the current and prior year the independent examiner did not charge any fee for the independent examination of the financial statements.

No other professional services were provided by the independent examiner during the current or prior year.

9. Average Number of Employees

Average number of employees during the year was: NIL (2024: NIL) NIL (2024: NIL)

10. Debtors

	2025	2024
	£	£
Due within one year		
Other debtors	2,294	14,040

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11. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Trade creditors	-	(1)
Accruals and deferred income	2,400	-
	2,400	(1)

12. Movement in Funds

	As at 1 January 2025	Income	Expenditure	As at 31 December 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	276,428	520,328	(579,219)	217,537
Restricted funds				
Restricted funds	-	337,088	(300,576)	36,512
Total funds	276,428	857,416	(879,795)	254,049

	As at 1 January 2024	Income	Expenditure	As at 31 December 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	59,170	533,804	(316,545)	276,429
Designated:				
Designated unrestricted funds	107,587	-	(107,587)	-
Total unrestricted funds	166,757	533,804	(424,132)	276,429
Total funds	166,757	533,804	(424,132)	276,429

Restricted funds represent donations received for specific charitable projects or causes and are subject to donor-imposed restrictions. These funds may only be used for the purposes specified by the donors.

At 31 December 2025, restricted funds of £36,512 remained available for expenditure on the relevant restricted purposes.

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13. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

14. Related Party Disclosures

The key management personnel of the charity comprise the trustees. No remuneration or employee benefits were paid to key management personnel during the current or previous reporting period.

There were no related party transactions requiring disclosure during the current or previous reporting period.

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One Kind Act
Detailed Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 December 2025

	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	842,820	491,391
Gift aid	14,175	42,279
	856,995	533,670
Investments		
Bank interest receivable	421	126
	421	126
Other		
Other income	-	8
	-	8
	857,416	533,804
EXPENDITURE ON:		
Raising funds		
Staging fundraising events	(90,404)	(24,442)
	(90,404)	(24,442)
Charitable Activities:		
Grant Giving		
Grants to institutions	(766,919)	(386,460)
	(766,919)	(386,460)
Operational Expenses		
Computer software, consumables and maintenance	(9,313)	(4,152)
Insurance	(1,606)	(1,514)
Advertising and marketing costs	(6,109)	(3,866)
Training seminars and workshops	-	(578)
Bank charges	(313)	(410)
Transaction fees	(5,054)	(2,710)
Sundry expenses	(77)	-
	(22,472)	(13,230)
	(879,795)	(424,132)
NET (EXPENDITURE)/INCOME	(22,379)	109,672

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Email	shamit@onekindact.org
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Name	**Pravin Patel**
Email	info@pravinhirani.co.uk
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Wed, 21 Oct 2026 13:29:09	**Pravin Patel** Signed the Document (**IP**: 86.27.164.180)
Tue, 20 Oct 2026 21:55:25	**Shamit Malhotra** Signed the Document (**IP**: 45.150.147.131)

One Kind Act
Independent Examiner's Report to the Trustees of One Kind Act
For The Year Ended 31 December 2025

I report to the charity trustees on my examination of the accounts of One Kind Act (the "Charity") for the year ended 31 December 2025.

Responsibilities and Basis of Report

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in respect of the Charity as required by section 130 of the Charties Act 2011; or
- the accounts do not accord with those records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

P Patel

21/10/2026

Date
97 Carlton Avenue East
Wembley
Middlesex
HA9 8LZ