



Chartered Accountants

Company number: 01645674
Registered Charity: 326335

**COMMON GROUND
(A COMPANY LIMITED BY GUARANTEE)
REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

COMMON GROUND
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COMMON GROUND

REFERENCE AND ADMINISTRATIVE INFORMATION

Registered charity	326335
Company number	01645674
Address	Ford, Pineapple Lane, Salwayash Bridport, Dorset DT6 5HZ
Registered Office	Ford, Pineapple Lane, Salwayash Bridport, Dorset DT6 5HZ
Trustees	Tim Dee Neil Sinden Gareth Evans Julian Francis Stephen Boyce Alexa De Ferranti
Advisors:	
Accountants	Edwards and Keeping Limited, Chartered Accountants Unity Chambers, 34 High East Street Dorchester, Dorset DT1 1HA
Independent examiner	M J McMahon FCA 2 North Street, Charminster Dorchester, Dorset DT2 9QS

The Trustees present their report and the accounts of Common Ground for the year ended 31 December 2024 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the charitable company's memorandum and articles 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) published in October 2019. In preparing this annual report the trustees confirm that due regard has been paid to the public benefit guidance published by the Charity Commission.

Trustees of the Charity

The trustees who have served during the year end since the year end were as follows:

Tim Dee
Neil Sinden
Gareth Evans
Julian Francis
Stephen Boyce
Alexa De Ferranti

Objectives and activities for the public benefit

The charity's objectives and principal activity continue to be that of inspiring, informing and encouraging people in the care and celebration of their own localities, linking nature and culture.

From maintenance of its extensive website, creation of publications, conference and workshop speaking, working with the media, collaboration with other bodies and advisory work, all of Common Ground's activities are for public benefit.

Achievements and performance

2024 sees the continued development of bioregional approach to building homes and place-making in Raise the Roof with research with James Binning and Giles Smith of Assemble continuing. The writing project, Common Treasure, that has emerged out of this collaboration has also defined its ambition as "a new series of books about the challenges faced by rural communities, written by people who are working on the ground and in the fields. Each volume gathers the very best essays about climate adaptation, food production and land use, and presents them as alternatives to the prevailing political discourse." The project will be published by Little Toller in 2025 as "an ongoing conversations between members of the architecture collective Assemble and the arts organisation Common Ground". The Bridport Swift Town project was continued in 2024 to much success and enjoyment, with over 400 people involved in the various cultural events and citizen science swift surveys. The Strategic Direction of Common Ground continued to be discussed, with Brinscombe Farm beginning to be explored as a possible site for future Common Ground activities and collaboration with the National Trust and Dorset Wildlife Trust.

COMMON GROUND

REPORT OF THE TRUSTEES (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Financial review

Common Ground received fees and supplies income of £158 during the year (2023 £34) with total income of £26,270, compared with £25,124 in the previous year. There was a decrease in expenditure on raising funds which totalled £9,671 (2023 £22,667) and on charitable activities; £2,355 (2023 £2,467); total expenditure being £12,026 compared with £25,134 in 2023.

Net income for the year was £14,244, compared with net expenditure of £10 in the previous year, so that total funds were £27,701 at 31 December 2024.

Policy on reserves

The reserves policy aims to build up sufficient funds to absorb setbacks and fundraising difficulties as well as allowing opportunity and challenges to be faced positively. Minimum reserves should cover liabilities - sufficient for rent and overhead commitments - but we struggle to achieve savings of unrestricted reserves which usually get allocated to help with matching funding for projects and gaps between projects.

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 22 June 1982 and registered as a charity on 23 May 1983. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and appointment of trustees

The board has the power to appoint and remove trustees as it considers it fit to do so. To remove a trustee at least half the board must pass a resolution after giving the members fourteen clear days' notice of the resolution specifying the circumstances.

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Approved by the trustees for issue on 15 September and signed on their behalf by



Neil Sinden
Trustee

COMMON GROUND

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF COMMON GROUND**

I report to the charity trustees on my examination of the accounts of Common Ground for the year ended 31 December 2024, set out on pages 5 to 9.

Responsibilities and basis of report

As the charity trustees (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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:

- 1) accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- 2) the accounts do not accord with those accounting records; or
- 3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4) the accounts have not been prepared in accordance with methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

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

M J McMahon FCA

2 North Street
Charminster
Dorchester
Dorset
DT2 9QS

Date

22/9/2025

COMMON GROUND

**STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Total funds 2024 £	Total funds 2023 £
Income		
Donations from individuals	1,590	1,254
Donations from institutions	24,056	23,506
Fees and supplies	158	34
Sales of goods and services	120	330
Interest receivable on bank deposits	346	-
Total income	26,270	25,124
Expenditure		
Donations from institutions passed on to Third Parties for projects	7,446	22,667
Film and publication production costs	2,225	-
Wages and salaries	-	-
Subcontract cost	-	-
Travel and subsistence	-	-
Rent and rates	-	-
Repairs and renewals	-	-
Telephone	-	-
Advertising and marketing	1,205	1,156
Stationery, sundries and computer expenses	458	314
Bank charges	8	27
Depreciation	-	-
Accountancy and independent examination	684	970
Total expenditure	12,026	25,134
Net income/(expenditure) for the year	14,244	(10)
Reconciliation of funds		
Funds brought forward	13,457	13,467
Funds carried forward	27,701	13,457

**BALANCE SHEET
AS AT 31 DECEMBER 2024**

	2024	2023
Fixed assets		
Tangible assets	8	8
Notes	3	
Current assets		
Stock	-	-
Debtors	735	300
Cash at bank and in hand	27,948	15,905
	28,683	16,205
Liabilities		
Creditors: amounts falling due within one year	(990)	(2,756)
Notes	5	
Net current assets	27,693	13,449
Net assets	27,701	13,457
Funds of the charity:		
Unrestricted income funds		
Unrestricted funds	27,701	13,457
Total funds	27,701	13,457

For the year ending 31 December 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

Approved by the trustees for issue on 15 September and signed on their behalf by



Neil Sinden
Trustee

1 Accounting policies

(a) Basis of preparation

Common Ground is a private charitable company limited by guarantee and incorporated in England and Wales. In the event of liquidation, the liability in respect of the guarantee is limited to £1 per member. The address of the registered office is given in the Charity information on page 1 of these accounts.

Common Ground constitutes a public benefit entity as defined by FRS 102. The accounts have been prepared in accordance with 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) issued in October 2019, the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The accounts are prepared on a going concern basis under the historical cost convention. The accounts are presented in sterling which is the functional currency of the Trust and rounded to the nearest £.

The significant accounting policies applied in the preparation of these accounts are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was needed. No restatements were required.

(b) Income

All income is recognised when the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount receivable can be measured reliably. No expenditure is netted off income.

Investment income is earned through holding assets for investment purposes such as shares and property. It includes dividends, interest and rent. Interest income is recognised using the effective interest method and dividend and rent income is recognised as the Trust's right to receive payment is established.

(c) Expenditure

Expenditure is recognised on an accruals basis as soon as there is a legal or constructive obligation committing the charity to the expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure includes any VAT which cannot be fully recovered.

Donations and grants payable are payments made to third parties in the furtherance of the charitable objects of the charity. In the case of an unconditional grant offer this is accrued as a commitment once the trustees have approved the application and the recipient has been notified of the grant award.

COMMON GROUND

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

(d) Tangible fixed assets

Tangible fixed assets purchased for continuing use by the charity are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:-

Fixtures and fittings over 4 years

(e) Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

2 Net income for the year

This is stated after charging:

Depreciation
Accountants' fees
Other services - accountancy

2024	2023
£ 684	£ 970
-	-
£ 684	£ 970

3 Tangible fixed assets

Fixtures, fittings and equipment
£

Cost
At 1 January 2024 and at 31 December 2024

15,753

Depreciation

At 1 January 2024

15,745

Charge for the year

-

At 31 December 2024

15,745

Net book value

At 31 December 2024

8

At 31 December 2023

8

COMMON GROUND

**NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

4 Debtors	
Trade debtors	735
Prepayments	-
Other debtors	735
2024	£ 735
Trade debtors	300
Prepayments	-
Other debtors	300
2023	£ 300
5 Creditors: amounts falling due within one year	
Trade creditors	90
Other creditors	-
Accruals and receipts in advance	900
2024	£ 990
Trade creditors	898
Other creditors	958
Accruals and receipts in advance	900
2023	£ 2,756

