

# **Foundation For Common Land**

(A company limited by guarantee)

## **Annual Report and Financial Statements**

**30 June 2025**

**Company registration number: 08113120**

**Charity registration number: 1150439**



**Foundation For Common Land**  
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**Foundation For Common Land**  
**Reference and Administrative Details**

<b>Charity name</b>	Foundation For Common Land
<b>Charity registration number</b>	1150439
<b>Company registration number</b>	08113120
<b>Principal office</b>	Low Nook University of Cumbria Rydal Road AMBLESIDE LA22 9BB
<b>Registered office</b>	Low Nook University of Cumbria Rydal Road AMBLESIDE LA22 9BB
<b>Trustees</b>	C Short  J Bailey  L M Stride      (Appointed 25 February 2025)  R J Milton  J C Phelps  L C Branfield  H Fraser  P Arkle
<b>Secretary</b>	L M Stride      (Resigned 25 February 2025)
<b>Accountant</b>	Dodd & Co Limited FIFTEEN Rosehill Montgomery Way Rosehill Estate CARLISLE CA1 2RW

## **Foundation For Common Land**

### **Trustees' Report for the Year Ended 30 June 2025**

The Trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 June 2025.

#### **OBJECTIVES AND ACTIVITIES**

The aim of our work is to safeguard and enhance the heritage of common land and keep commons alive by supporting active grazing. Our aims fully reflect the purposes the charity was set up for.

The Foundation for Common Land's (FCL) charitable objectives as set out in its Articles of Association are:

- To conserve the agricultural systems and the cultural landscapes associated with commoning and the management of common land for the benefit of the public.
- To promote the conservation of the physical and natural environment of common land by supporting the responsible and sustainable pastoral use of commons.
- To conduct and commission research into commoning and common land issues and publish the results of such research to the public at large.
- To educate the public, particularly policy makers and other interested parties in subjects pertaining to commoning.

The common land of England and Wales and the common grazings of Scotland are nationally important for access, tourism, wildlife, carbon storage, water supply, archaeological conservation, food production and livestock breeding. Commons deliver more public benefits than any other type of farmland, but this heritage continues to be at risk from a continued decline in its active management and the challenges in accessing financial support for delivering public goods.

#### **Strategies and activities for achieving objectives**

We deliver our core work in the following ways:

- Influence and advocacy through bilateral engagement and membership of technical advisory groups and alliances
- Convene and chair strategic partnerships
- Contract out work to the best consultants in our field
- Design and deliver training to deepen the knowledge of policy makers and practitioners who can influence future commoning
- Develop partnership projects to secure the cultural heritage of commoning
- Provide up-to-date and in-depth information on common land and commoning on our website
- Choose trustees with strong links to commoners and commoning
- On the ground delivery to develop, demonstrate and disseminate best practice

Due to devolution of agricultural and environmental policies to the devolved nations, and FCL being a small charity, our current activities are restricted to England though we seek to retain active links with networks in Scotland and Wales and our constitution allows us to work across Great Britain.

## **Foundation For Common Land**

### **Trustees' Report for the Year Ended 30 June 2025**

#### **How our activities deliver public benefit**

In the 1600s over 50% of England was common land. It is now less than 3% and commons remain a resource under threat. Common land delivers more public benefits than any other type of farmland and is more heavily designated than enclosed land; for instance Common Land is seven times more likely to be designated for nature as a SSSI than enclosed land. Commons are closely linked with a history of traditional and sympathetic pastoral systems developed over many centuries, adapted to local circumstances and informed by the experience of local farming communities. However, as a result of inappropriate government policies and schemes from the mid 1970s onwards biodiversity declined and alongside this the cultural heritage of commoning remains at risk. Farming communities and conservation organisations alike are concerned about the loss of skills and heritage. The impacts of climate change are also becoming apparent though the potential for commons to mitigate the impacts of climate change and be a refuge for some species is high.

It is now over nine years since the decision to leave the EU and therefore the Common Agricultural Policy. Sadly, the transition from BPS to ELM has moved backwards in the last year leading to significant risks that the environmental benefits from commons, both natural and cultural, are at risk as are the commoning communities that manage this land. While we fully support the policy of public money for public goods we are increasingly concerned that implementation by the Government falls far short of what is required. Responsible commoning is not financially viable in most areas of the UK without government support as there is no reward for public goods from the market. Private markets for public goods remain poorly developed and hard to access overall and particularly when land is held by multiple parties.

If these traditional systems and techniques, local infrastructure and expertise is lost, they will be difficult and expensive to re-establish. Loss of pastoral grazing would lead to the loss of many significant habitats and species and damage archaeological sites as well as affecting access and recreation and an erosion of cultural heritage. We also support the appropriate planting of trees and natural regeneration of scrub on common land especially through maintaining, enhancing and creating new wood pasture which has been an ancient land use on common land with the New Forest being a shining example. There are safeguards though the Commons Act 2006 to ensure this is planned with full consultation as works on common require the Defra Secretary of State's consent.

Through our work we take action to address these concerns to enable our cultural and natural heritage on commons to thrive as well as the unique collaborative system of management. We work with commoners, owners of common land, environmental NGOs, farming bodies and government agencies to be the national voice for common land and commoning. Our ambition is to empower individuals and organisations through their work to improve outcomes for the public benefits from common land.

#### **Staff and Trustees' achievements and performance: July 2024 - June 2025**

2024/2025 was a year of intense activity making the most of the Our Upland Commons last 12 months of funding.

##### *OUC Staffing (seconded from the National Trust)*

Sam Caraway the OUC Project Manager left in September 2024 and his position was filled by a combination of Keira Booth on project management and Jo Swiers for OUC staff management.

Keria Booth, Claire Braeburn and Kinga Swobodzinska left at the end of Our Upland Commons (30th June 2025) while Tamsin Thomas transferred her employment from the National Trust to FCL to work on continuing Dartmoor activity.

##### *Core Staff and Contractors*

Julia Aglionby returned as Executive Director in November 2024 and from an employed basis from January 2025 one day a week. Julia is contracted to undertake other work as funds allowed. Robin Milton continues to represent FCL at policy meeting with Defra and other officials.

Jo Swiers led on project development, particularly focusing on resilience and the legacy of Our Upland Commons alongside

Lyndsey Stride returned to being a Trustee and Susie Hodgson continues to undertake our Administrator Role, supporting both the core charity work and our grant contracts. Trustees remain actively engaged and we now have an established a staff and trustee buddy system.

During this year Rhiannon Jones worked to support training and knowledge exchange two days a week and Owen Morgan after Tom Lawrence's departure was promoted to run the SFI Moorland Survey App and is supported by Andrew Burrell, a freelance contractor.

The FCL's main activities and achievements for the year July 2024-June 2025 have been:

## **Foundation For Common Land**

### **Trustees' Report for the Year Ended 30 June 2025**

#### **Our Upland Commons – Our Common Cause**

We completed this major £3.1 million National Lottery Heritage Fund project on 30th June 2025 maintaining effective working relationships with our 25 project partners. The accountable body is the National Trust so while the activities are managed by FCL the funds do not pass through our bank account.

All reports from this project are available on our website in the Library.

Highlights during 2024 / 2025 include:

- Collaboratively delivered Natural Flood Management Interventions for Brant Common, Yorkshire Dales with leaky dams, footpath diversions and wetland creation and restoration.
- In Dartmoor a detailed management plan was finalised for Holne Common
- Our Molinia Trials were completed in Dartmoor and a report published
- Two major conferences held; one in Dartmoor and one in Cumbria each with over 120 people present.
- A Policy meeting on 30 key people from government, farming and environmental NGOs was held in London kindly hosted by the National Trust.
- Interpretation panels were co-designed and installed on the Longmynd, Shropshire and were nominated for an award
- Over 20 commoners and advisors were awarded bursary places for Uplands Environmental Land Management Level 4 accredited courses run by the University of Cumbria
- Farmer Led Habitat Assessment undertaken by commoners on over 3,000 ha of moorland
- We supported sustainable commoning by providing equipment including remote controlled bracken cutter, restoring historic sheep pens, and researching flock/herd health providing actionable insights for commoners to improving flock and herd health.
- We produced and widely distributed our final Evaluation Report including our Theory of Change for improving outcomes from Common Land.

#### **Sustainable Farming Incentive (SFI) - Moorland Survey Digital Service:**

- We provide a phone based survey tool for moorland owners, managers and commoners to complete the actions of SFI MOR1 – an annual survey of their land above the moorland line – as part of a three year SFI agreement with Defra.
- This is a paid for service that enables agreement holders to easily collect, analyse and store their data.
- In 2024/25 we continued to deliver the SFI Digital App service and now have one part time employee and a part time contractor – a total of 1 FTE. The service enables managers of moorland both common and non-common moorland to survey their land on a phone app and assess the environmental benefits on the common and opportunities to enhance these public benefits. The information is then provided to the managers in a series of spatial maps and in a spreadsheet.
- Over 168,000 ha of moorland used the SFI Moorland service in our financial year 2024/2025
- We have further trialled the Farmer Led Habitat Assessment Tool as a top up to the SFI following trialling during Our Upland Commons.
- We worked with the Land App to agree a partnership to migrate the underlying surveying service from Mergin to LandApp. This provides us with the ability to scale the service.
- In March 2025 Defra with no notice closed the SFI scheme meant no one else could apply for MOR1. Due to the lag between being awarded an agreement and signing up to a service the demand for our service continued to grow but there remain uncertainties as to with what actions Defra will reopen SFI.

#### **North York Moors: Resilient Commoning in the North York Moors**

From October 2024 to March 2025 we delivered a short project in the North York Moors (NYM) funded by a Farming in Protected Landscapes (FiPL) grant made by the NYM National Park Authority using Defra funds. Match funding was provided by FCL and funds from the Federation of Yorkshire Commoners.

## **Foundation For Common Land**

### **Trustees' Report for the Year Ended 30 June 2025**

Arising from an approach for assistance by North York Moor Commoners the project focused on scoping opportunities to deliver positive outcomes for the landscape and people: developing a model for delivery with recommendations for Commons support in the future, including funding, governance and practical land management.

The project was delivered by Claire Braeburn with management by Jo Swiers and supported by Susie Hodgson working closely with a local contractor and commoners across three commons in the north of the park. The project had high levels of engagement and concluded there was demand to formally establish a graziers group, a full report is on our website. At the end of the 2024/25 year a further grant from the FiPL was being negotiated for delivery in 2025/26.

#### **Outreach and Engagement**

- The level of outreach over the last four years was made possible by the funding of comms support by the Our Upland Commons. In 2024/25 as part of the wind up of the project we have been working to ensure these communication skills are integrated into FCL's core staff activities.
- Through OUC we have engaged over 10,000 people in events educating, celebrating, and experiencing the natural and cultural heritage of common land, many targeted at hard-to-reach audiences.
- We produced six Spotlight Sheets summarising in infographic form the outcomes of the projects across nature, climate, heritage, collaboration, land management and engagement.
- Our mailing database of interested individuals at the year-end stands at 1335 and MailChimp provides us with information about level of engagement whilst maintaining compliance with GDPR. We have an unusually high level of engagement with our emails.
- A Quarterly newsletter was produced and distributed to all our contacts
- Provided ongoing guidance to commoners' groups, commoners, owners of common land and stakeholders via our website, attendance at their meetings and networks
- Raising the profile of commons through appearances on BBC Farming Today, the Financial Times, the Farmer's Guardian and in the Farmer supplement of the Cumberland News
- Hosted three well attended webinars during the 2024/25 year. Over 582 people registered for the webinars and there have over 473 views of these webinars on YouTube after the live events.
- We hosted three Hill Farm Training courses for Conservation Professionals training over 35 individuals. These are delivered in partnership with the Farmer Network and were commissioned by the National Trust, Natural England and the RPA.
- We were awarded a contract to develop a CPD course for the University of Cumbria on Collaborative Practices for Land Management as part of their Uplands ELM series.

#### **Advocacy**

Regular attendance at Defra stakeholder and policy meetings with senior stakeholder staff to attempt to find ways forward for common land governance issues with agri-environment schemes

We reviewed and enhanced our social media presence moving from Twitter (X) to LinkedIn, Instagram and Facebook to reach a wider more public audience

#### **FINANCIAL REVIEW**

##### **Review of the financial position**

Our financial position has remained strong over 2024/2025. Our charitable activities have increased, and we have been successful in drawing down grant funding and contracts to undertake our work.

Our total income was £313,513 (2024: £336,039) and our expenditure was £225,311 (2024: £330,285). We ended the year with overall free reserves of £215,155.

##### **Going concern**

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

## **Foundation For Common Land**

### **Trustees' Report for the Year Ended 30 June 2025**

#### **Principal financial management policies adopted**

The directors scrutinise management accounts and budgets vs actual expenditure at monthly directors' meetings. This is for both the organisation as a whole and on a project/funding stream basis. The use of Xero bookkeeping system allows accounts to be kept up to date and easy to analyse. Dodds in Carlisle remain as our accountants who have offered excellent support to the staff over the past year.

#### **Reserves policy**

FCL has completed its thirteenth year of operation. During the year to which these accounts relate FCL had low liabilities with four permanent part time employees. We have low expenditure on overheads. The primary reason FCL needs reserves is to fund short-term deficits in cash flow and for investment in new projects where grant funding may not be forthcoming or for match funding for larger projects. The Trustees consider that present level of reserves available to the charity are enough and this is reviewed on a regular basis.

The reserves held are considered sufficient due to the following financial situation:

- We have sufficient reserves to meet our commitment for continuing operations.
- The charity owns no tangible assets that require repairs or investment. We have a license for a fully serviced shared office space at the University of Cumbria in Ambleside.
- The charity employed four part time members of staff during the financial year. The SFI Digital App that has covered all costs and generated a small surplus to enable us to develop future digital tools. Half of our Administrator's salary in 2024-25 is funded by the Esmée Fairbairn Core Funding which also covers all the Training and Knowledge Exchange post salary until September 2027.
- The Executive Director from 1st January 2025 was employed one day a week for core governance and oversight. Work on specific projects is undertaken as a contractor.
- Additional Senior Operations Support was contracted in on a temporary basis – Jo Swiers.
- The charity's Director Trustees are chosen as individuals who are actively involved through their day jobs in activities that are closely linked to FCL's charitable objective so that in the worst case that project income ceased our Directors would continue to deliver the charitable objects if at a lower level of activity.

The Charity has enough funds in unrestricted funds to cover essential Trustee expenses of insurance, our part-time administrator, travel to the Annual Meeting and Accountants costs for at least 6 months as recommended by the Charity Commission. In 2024/25 we have maintained our unrestricted funds through the delivery of contracts to have reserves for all essential costs for at least 12 months and to be able to make offer match funding for future grant applications as we expect to enter a period of growth.

#### **Principal funding sources**

We receive a grant of £49,000 per annum for four years from Esmée Fairbairn Foundation; this will last until September 2027. This is the 14th year Esmée Fairbairn has supported FCL.

In addition to Esmée Fairbairn Foundation core funding in 2024/25 has come from Defra for undertaking work related to the Dartmoor Land Use Management Group and from the National Lottery Heritage Fund, Esmée Fairbairn for Our Common Cause: Our Upland Commons and the Hadfield Trust

Our investment in the Moorland SFI Phone app means we are now operating a paid for service to over 168,000 ha of moorland. This service is available to all charging a nominal fee per Ha, providing an important tool and with the aim of covering all costs and it generates some financial surplus which contributes towards our charitable objectives.

For this year the main source of funding of our charitable activity is via the £3.1 million 'Our Common Cause: Our Upland Commons' National Lottery Heritage Fund project. The Foundation for Common Land holds the grant with the National Trust who are the accountable body for the finances for that project. This means staff are employed by the NT and seconded to FCL and that contracts are with the NT. Our Executive Director chairs the project board and leads the partnership.

#### **Funders**

A list of all our funders and their contributions appear in the income section of these accounts. As ever, we would like to express our huge gratitude to all who have supported our work this year and we would like to take the opportunity to thank the following for their kind support: Esmée Fairbairn Foundation, Hadfield Trust and the National Lottery Heritage Fund (NLHF) as well as the many trusts and partners who contributed in cash and kind to Our Upland Commons.



**Foundation For Common Land**  
**Trustees' Report for the Year Ended 30 June 2025**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

Foundation for Common Land is a company limited by guarantee and a registered charity governed by its memorandum and articles of association. These were amended by special resolution registered at Companies House on 28 November 2012.

**Recruitment and Appointment of the Director-Trustees**

The management of FCL is the responsibility of the charity trustees who are elected and co-opted under the terms of the Articles of Association. Under FCL's Articles of Association the trustees are known as the directors. The directors of the company are also charity trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association the directors are elected to serve for a period up to the following year's AGM where all directors stand down and stand for re-election.

Lyndsey Stride was appointed a Trustee in February 2025.

**Methods adopted for the training and induction of director/ trustees**

The Charity Commission's guide "the Essential Trustee" is available to all Directors via a shared filing system. This system also contains all the essential governance documents including: Memorandum and Articles of Association; minutes of Director Meetings, away days, business plan, financial records, register of Directors' interests, project files and policies.

FCL recognises the need for directors to be familiar with the work of the organisation. Staff are invited to attend the Trustees' Meetings to encourage sharing of information and experience and all the team gather together for 2 days each autumn. Staff have also been buddied with Trustees for mentoring and support. Directors are encouraged to be members of relevant working parties and advisory panels and attend conferences (often giving presentations on our work) to keep their knowledge current.

**Organisational structure**

The affairs of FCL are managed by the directors of the limited company who are also trustees of the Charity. According to the Articles of Association there must be a minimum of three Directors and there is no maximum number of directors. The directors are responsible for the strategic direction and policy of FCL. At the year end we had eight director trustees from a variety of backgrounds relevant to the work of the charity. The Executive Director, Company Secretary, and other staff and consultants also attend director meetings as appropriate but have no voting rights.

The Directors have four meetings a year of the main Board with additional topic meetings as required. A Finance sub-committee was instituted this year. While most meetings are on line the Directors meet face to face for two days each year as part of the combined staff and Directors gathering. The minutes are recorded and reviewed at each subsequent meeting.

A scheme of delegation is in place and day-to-day responsibility for the work of FCL rests with the Executive Director, the Operations Lead and the Administrator. They are responsible for ensuring that FCL delivers agreed projects and contracts and all work is delivered in line with good practice models and relevant quality standards and key performance indicators are met.

**Risk management**

The Trustees have assessed the risks related to the operations and finances of the charity and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

The directors have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. A risk register has been developed and is regularly reviewed.

**The Focus of our forthcoming work in 2025-2026**

Build on the just completed Lottery funded 'Our Upland Commons' project through sharing the outputs from the project with partners, commoners, landowners.

Develop our internal capacity to deliver future programmes ourselves rather than relying on others as an accountable body. We have been awarded a new two year resilience grant from the National Lottery Heritage Fund to review and enhance our governance and capacity and activities will include.

**Foundation For Common Land**  
**Trustees' Report for the Year Ended 30 June 2025**

- Strengthen staffing and governance structures to support the growing body of work which FCL is now delivering and would like to develop
- Recruit a Director of Operations using funds from our new National Lottery Heritage Fund grant.
- Commence delivery of our programme of activity under the NLHF Resilience Project especially focusing on developing networks for those managing commons and advising on management
- Transition users from Mergin to the LandApp mobile app building on our new partnership with the Land App
- Develop the Farmer Led Habitat Assessment moorland app beyond the pilot phase to Beta testing at scale
- Use funds generated to support the ongoing work of FCL.
- With 24 hours of tutor contact time this is aimed at farmers, landowners and professionals working on common land and other collaborative landscape scale projects.

To continue our paid for phone app service for surveying moorland under the SFI Moorland MOR1 action.

To deliver a new part time short CPD course on Collaborative Practices for Land Management as commissioned by the University of Cumbria.

To continue to support the development of a Graziers Group in the North York Moors.

To continue to work with and hold the Rural Payments Agency, Natural England and Defra to account over their delivery of schemes on common land in England with particular emphasis on expiring Higher Level Stewardship schemes and the new ELM schemes

To continue our core work of advocacy, outreach and communications with the aim to reach wider audiences including developing outreach via social media and holding free of charge webinars.

**Post Year End Events and Risks**

In July 2025 we signed a grant contract with the North York Moors National Park Authority to extend our work with the North York Moor Graziers until March 2026. We employed a new member of staff, Mark Holmes to deliver this work at 0.5 FTE.

In August 2025 we signed a grant contract with the Dartmoor National Park Authority to support the work of the Dartmoor Land Use Management Group from April 2025 until March 2027. Tamsin Thomas is undertaking this work and transferred to FCL as an employee from July 2025 as 0.8 FTE when her contract with the National Trust ended.

In September 2025 we commenced our NLHF 'Leading Change for Common Land' resilience grant project; this runs until January 2028. Using funding from this project we appointed a new Director of Operations, Laura Gray, to start from January 2026 at 0.8 FTE.

There are no material risks to the organisation to report.

Mr C J Short

Chairman, Foundation for Common Land

**Small company provisions**

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

Approved by the Board on 9 February 2026 and signed on its behalf by:

.....  .....

C Short  
Trustee

## **Foundation For Common Land**

### **Trustees' Responsibilities in relation to the Financial Statements**

The trustees (who are also directors of Foundation For Common Land for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and the Financial Reporting Standard 102 - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Company law 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 charitable company and of the incoming resources and application of resources, including income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## **Independent Examiner's Report to the Trustees of Foundation For Common Land**

I report on the accounts of the company for the year ended 30 June 2025, which are set out on pages 11 to 21.

### **Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act; and
- state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave 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.

.....  
Joanne Thomlinson FCA  
Dodd & Co Limited  
Chartered Accountants

9 February 2026

FIFTEEN Rosehill  
Montgomery Way  
Rosehill Estate  
CARLISLE  
CA1 2RW

# Foundation For Common Land

## Statement of Financial Activities (including Income and Expenditure Account) for the Year Ended 30 June 2025

		Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	Note	£	£	£	£
<b>Income and endowments from:</b>					
Donations and legacies	2	-	49,250	49,250	165,250
Charitable Activities	3	264,263	-	264,263	170,789
Total income and endowments		<u>264,263</u>	<u>49,250</u>	<u>313,513</u>	<u>336,039</u>
<b>Expenditure on:</b>					
Charitable activities		176,061	49,250	225,311	330,285
Total expenditure		<u>176,061</u>	<u>49,250</u>	<u>225,311</u>	<u>330,285</u>
Net income before transfers		88,202	-	88,202	5,754
<b>Transfers</b>					
Transfers between funds		-	-	-	-
Net movements in funds		88,202	-	88,202	5,754
<b>Reconciliation of funds</b>					
Total funds brought forward		128,053	-	128,053	122,299
Total funds carried forward		<u>216,255</u>	<u>-</u>	<u>216,255</u>	<u>128,053</u>

All of the Charity's activities derive from continuing operations during the above periods.

The notes on pages 13 to 21 form an integral part of these financial statements.

**Foundation For Common Land**  
**Company registration number: 08113120**  
**Balance Sheet as at 30 June 2025**

		2025		2024	
	Note	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	9		1,100		720
<b>Current assets</b>					
Debtors	10	26,414		9,384	
Cash at bank and in hand		<u>215,428</u>		<u>131,863</u>	
		241,842		141,247	
<b>Creditors: Amounts falling due within one year</b>	11	<u>(26,687)</u>		<u>(13,914)</u>	
<b>Net current assets</b>			<u>215,155</u>		<u>127,333</u>
<b>Net assets</b>			<u>216,255</u>		<u>128,053</u>
<b>The funds of the charity:</b>					
<b>Restricted funds</b>			-		-
<b>Unrestricted funds</b>					
Unrestricted income funds			<u>216,255</u>		<u>128,053</u>
<b>Total charity funds</b>			<u>216,255</u>		<u>128,053</u>

For the financial year ended 30 June 2025, the charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act.

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

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

Approved by the Board on 9 February 2026 and signed on its behalf by:



.....

C Short  
Trustee

## **Foundation For Common Land**

### **Notes to the Financial Statements for the Year Ended 30 June 2025**

#### **1 Accounting policies**

##### **Summary of significant accounting policies and key accounting estimates**

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

##### **Statement of compliance**

The financial statements 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) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

##### **Basis of preparation**

The charitable company meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### **Going concern**

These financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

##### **Fund accounting policy**

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Further details of each fund are disclosed in note 15.

##### **Income and endowments**

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the Charity 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 these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. 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 measured with a degree of reasonable accuracy and the title to the asset having been transferred to the Charity.

Income from Government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

## Foundation For Common Land

### Notes to the Financial Statements for the Year Ended 30 June 2025

..... continued

#### **Expenditure**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### **Irrecoverable VAT**

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

#### **Taxation**

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Fixed assets**

Individual fixed assets costing £200 or more are initially recorded at cost.

#### **Depreciation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Fixtures, fittings and office equipment      3 years straight line basis

#### **Trade Debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business. Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the Charity will not be able to collect all amounts due according to the original terms of the receivables.

#### **Cash and Cash Equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Liabilities**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.



## Foundation For Common Land

### Notes to the Financial Statements for the Year Ended 30 June 2025

..... continued

#### Operating leases

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Rentals payable under operating leases are charged in the Statement of Financial Activities on a straight line basis over the lease term.

#### Pensions

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

#### Financial instruments

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument. Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Charity after deducting all of its liabilities.

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the Charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the Charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the Charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

## 2 Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
<b>Grants</b>				
Esmee Fairbairn	-	49,250	49,250	115,250
Garfield Weston	-	-	-	50,000
	<u>-</u>	<u>49,250</u>	<u>49,250</u>	<u>165,250</u>

Of the donations and legacies income in 2024, all income related to restricted funds.

**Foundation For Common Land**  
**Notes to the Financial Statements for the Year Ended 30 June 2025**

..... continued

**3 Charitable Activities**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2025 £</b>	<b>Total Funds 2024 £</b>
Provision of project management for Our Uplands Common	92,266	-	92,266	49,654
Defra Lowlands T&T	-	-	-	42,360
SFI Road Test	-	-	-	28,429
SFI Commercial	82,313	-	82,313	37,413
Hill Farm Training	24,162	-	24,162	11,133
Exeter Funding	1,800	-	1,800	1,800
Cumbria Rivers	5,789	-	5,789	-
North York Moors FIPL	57,933	-	57,933	-
	<u>264,263</u>	<u>-</u>	<u>264,263</u>	<u>170,789</u>

Of the other trading activities income in 2024, £145,933 related to unrestricted funds and £24,856 related to restricted funds.

## Foundation For Common Land

### Notes to the Financial Statements for the Year Ended 30 June 2025

..... continued

#### 4 Expenditure

	Charitable activity	Total 2025	Total 2024
	£	£	£
<b>Direct costs</b>			
Provision of Charitable Activities	10,317	10,317	12,046
Our Uplands Commons	60,035	60,035	154,078
Hill Farm Training	8,081	8,081	10,842
Lowlands T&T	-	-	17,989
SFI Road Test	-	-	64,271
North York Moors FIPL	54,940	54,940	-
West Cumbria Rivers Trust	2,893	2,893	-
SFI Commercial	15,383	15,383	10,921
Wages and salaries	52,683	52,683	40,995
Staff pensions	992	992	825
	<u>205,324</u>	<u>205,324</u>	<u>311,967</u>
<b>Support costs</b>			
Rent	1,178	1,178	1,011
Insurance	386	386	522
Computer software and maintenance costs	1,108	1,108	-
Printing, postage and stationery	42	42	-
Sundry expenses	167	167	11,322
Cost of trustee meetings	2,002	2,002	-
Travel and subsistence	550	550	-
Accountancy fees	1,523	1,523	1,053
Independent examiner's fee	500	500	500
Consultancy fees	12,170	12,170	3,850
Bank charges	33	33	47
Depreciation of office equipment	328	328	13
	<u>19,987</u>	<u>19,987</u>	<u>18,318</u>
	<u>225,311</u>	<u>225,311</u>	<u>330,285</u>

Of the expenditure in 2024, £114,103 related to unrestricted funds and £216,182 related to restricted funds.

#### 5 Governance costs

	2025	2024
	£	£
Accountancy fees	1,523	1,053
Independent examiner's fee	500	500
Cost of trustee meetings	2,002	-
	<u>4,025</u>	<u>1,553</u>

**Foundation For Common Land**  
**Notes to the Financial Statements for the Year Ended 30 June 2025**

..... continued

**6 Trustees' remuneration and expenses**

Expenses totalling £653 (2024 - £497) in relation to travel were claimed by 3 trustees.  
Trustee R Milton received £3,500 (2024 - £1,750) in relation to consultancy & advocacy work.

**7 Net income**

Net income is stated after charging:

	<b>2025</b> <b>£</b>	<b>2024</b> <b>£</b>
Depreciation of tangible fixed assets	328	13

**8 Employees' remuneration**

The monthly average number of persons (including senior management) employed by the charity during the year was as follows:

	<b>2025</b> <b>No.</b>	<b>2024</b> <b>No.</b>
Charitable activities	4	3

The aggregate payroll costs of these persons were as follows:

	<b>2025</b> <b>£</b>	<b>2024</b> <b>£</b>
Wages and salaries	52,683	40,995
Other pension costs	992	825
	<u>53,675</u>	<u>41,820</u>

No employee received emoluments of more than £60,000 during the year (2024 - No. 0).

**Foundation For Common Land**  
**Notes to the Financial Statements for the Year Ended 30 June 2025**

..... continued

**9 Tangible fixed assets**

	<b>Plant and machinery £</b>	<b>Fixtures, fittings and office equipment £</b>	<b>Total £</b>
<b>Cost</b>			
As at 1 July 2024	-	1,367	1,367
Additions	-	708	708
As at 30 June 2025	-	2,075	2,075
<b>Depreciation</b>			
As at 1 July 2024	-	647	647
Charge for the year	-	328	328
As at 30 June 2025	-	975	975
<b>Net book value</b>			
As at 30 June 2025	-	1,100	1,100
As at 30 June 2024	-	720	720

**10 Debtors**

	<b>2025 £</b>	<b>2024 £</b>
Trade debtors	25,181	9,384
Prepayments and accrued income	1,233	-
	26,414	9,384

**11 Creditors: Amounts falling due within one year**

	<b>2025 £</b>	<b>2024 £</b>
Trade creditors	17,839	100
Taxation and social security	7,055	4,403
Other creditors	193	121
Accruals and deferred income	1,600	9,290
	26,687	13,914

**12 Members' liability**

The charity is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

# Foundation For Common Land

## Notes to the Financial Statements for the Year Ended 30 June 2025

..... continued

### 13 Pension scheme

#### Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the period represents contributions payable by the charity to the scheme and amounted to £992 (2024 - £825).

Contributions totalling £193 (2024 - £121) were payable to the scheme at the end of the period and are included in creditors.

### 14 Related parties

#### Controlling entity

The charity is controlled by the trustees who are all directors of the company.

### 15 Analysis of funds

	At 1 July 2024	Incoming resources	Resources expended	At 30 June 2025
	£	£	£	£
<b>General Funds</b>				
Unrestricted income fund	128,053	264,263	(176,061)	216,255
<b>Restricted Funds</b>				
Restricted income fund	-	49,250	(49,250)	-
	<u>128,053</u>	<u>313,513</u>	<u>(225,311)</u>	<u>216,255</u>

Restricted funds - these are funds received from Esmee Fairbairn for core funding

#### Prior period

	At 1 July 2023	Incoming resources	Resources expended	Transfers	At 30 June 2024
	£	£	£	£	£
<b>General Funds</b>					
Unrestricted income fund	<u>95,496</u>	<u>145,933</u>	<u>(114,103)</u>	<u>727</u>	<u>128,053</u>
<b>Restricted Funds</b>					
Restricted income fund	1,947	165,250	(166,470)	(727)	-
DEFRA	<u>24,856</u>	<u>24,856</u>	<u>(49,712)</u>	<u>-</u>	<u>-</u>
	<u>26,803</u>	<u>190,106</u>	<u>(216,182)</u>	<u>(727)</u>	<u>-</u>
	<u>122,299</u>	<u>336,039</u>	<u>(330,285)</u>	<u>-</u>	<u>128,053</u>

# Foundation For Common Land

## Notes to the Financial Statements for the Year Ended 30 June 2025

..... continued

### 16 Net assets by fund

	Unrestricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£
Tangible assets	1,100	1,100	720
Current assets	241,842	241,842	141,247
Creditors: Amounts falling due within one year	(26,687)	(26,687)	(13,914)
Net assets	<u>216,255</u>	<u>216,255</u>	<u>128,053</u>

#### Prior period

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Tangible assets	720	-	720	-
Current assets	141,247	-	141,247	138,476
Creditors: Amounts falling due within one year	(13,914)	-	(13,914)	(16,177)
Net assets	<u>128,053</u>	<u>-</u>	<u>128,053</u>	<u>122,299</u>