

COMMON GROUNDS
(SCOTTISH CHARITY NO: SC 031582)

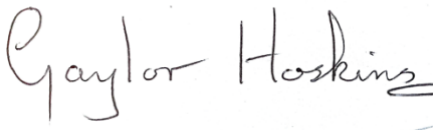
MILNATHORT KINROSS SCOTLAND

ACCOUNTS
FOR THE YEAR ENDED 30th SEPTEMBER 2025

Prepared by: E. Spain & M. Meade
Treasurers on 18th November 2025

Approved by the Trustees on 25th November 2025

Signed on behalf of the Trustees:

A handwritten signature in black ink that reads "Gaylor Hoskins". The signature is written in a cursive style with a horizontal line underlining the name.

Gaylor Hoskins
Convenor

Trustees' Annual Report for the Year Ended 30th September 2025

Common Grounds: Charity No. SC 031582

The trustees have pleasure in presenting their report together with the financial statements and the independent examiners report for the year ended 30th September 2025.

Reference and Administrative Information

Charity Name: Common Grounds
Charity No: SC 031582
Address: Milnathort Guide Hall
C/o Margaret Meade, 59 South Street, Milnathort, Perth & Kinross KY13 9XA.

Current Management Committee

The Management Committee as of November 2025 is as follows:-

Convenor	Gaylor Hoskins
Secretary (Honorary)	Elspeth Caldwell
Treasurer	Elaine Spain
Co-Treasurer	Margaret Meade
Project Coordinator	Gillian Thomson

Structure Governance & Management

Constitution

The Charity is an unincorporated association that started operating in late September 2000. The Charity was granted charitable status by OSCR on 5th May 2001. It is governed by its Constitution, initially adopted in May 2001 the Constitution was recently updated and the new document adopted on 31st March 2026.

Appointment of Trustees

There are currently four Trustees:

Gaylor Hoskins
Elspeth Caldwell
Elaine Spain
Margaret Meade

The trustees were appointed by the membership at the Annual General Meeting in November 2025.

Management

The Management of Common Grounds, in accordance with its current Constitution, lies in the hands of the Management Team comprising the four Trustees and a member of the Project Coordinator Team. There are no paid staff.

The Management Team meets and takes guidance from the membership on a regular basis. While the management of the charity rests with the Trustees the membership is involved in all major decisions.

Objectives and Activities

Charitable purposes

The charitable purposes are the prevention or relief of poverty, advancement of education, promotion of health, saving of lives, advancement of community development including rural or urban regeneration, provision of recreational activities with the object of improving living conditions, the promotion of equality

and diversity, the relief of those in need by reason of age, ill health, disability, financial hardship or other disadvantage, and the advance of animal welfare, particularly (but not exclusively) in Africa. All proceeds are solely used to support these objectives.

Activities

Common Grounds fundraising consists primarily of operating a community Coffee shop which provides a focus and convivial meeting place for its volunteers, customers within the local community, and passing visitors to the village.

The Charity operates from the Guide Hall in Church St., Milnathort, and is open for two days a week for 2.5 hours a day.

The hall is rented from the Guide Hall Committee. As well as offering drinks, the Coffee shop offers home-baking goods produced by our Volunteers. It also offers second hand books. There are no fixed prices; customers are asked to make a donation.

This income is supplemented by Cash donations and various 'special events'. Especially popular are our Project Lunches where speakers are invited from the various Charities that we have supported. Details of the events for the current financial year are provided in the 'Notes to the Accounts'.

Achievements & Performance

For over 25 years Common Grounds has been raising and donating money to support mostly small UK charities working in Africa and other developing countries. One donation is also made each year to an Emergency Appeal by one of the larger National or International charities. By the end of September Common Grounds had generated a surplus of £209,592 and donated a total of £205,002 to charitable causes. It has also been an important asset for the surrounding community by providing a space for people to socialise.

The running of the CG involves a huge amount of work - organising and running the cafe, project lunch days, craft stalls, social events, raffles, and much more. Success is due to all those who have contributed over the years - the bakers, duty volunteers, crafters, social innovators, management teams, and of course the patrons who have enjoyed the coffee, scones, and cakes. Despite a more difficult financial climate the charity continues to generate income to support other charities and by adapting to changing circumstances and streamlining how it works, it is hoped that the coming years will continue to 'bear fruit'.

Financial Review

Level of income has reduced this year and as a result our charitable donations were down. However, the donation of £7,600 to 11 different charities in a more difficult economic climate, is testament to the prudent management of the resources available.

All charities that received a donation were UK/Scottish registered charities. Of those recipients eight worked in Africa, two were 'Out of-Africa' projects (Haiti and India), and one donation was an Emergency Appeal (Tayside & Strathearn Help for Ukraine). It is hoped that we can maintain or increase the amount we donate in the next financial year.

Reserves Policy

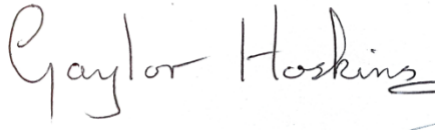
Our cash reserves have increased over the year from £2,519 to £4,153 due to (a) the necessity of having to cancel a £1000 cheque not cashed by the recipient charity despite efforts on our part to rectify the situation, and (b) a surplus in our end of year 'not for profit' celebration.

A significant level of cash reserves, approximately £2,500-£3,000, is seen as crucial to deal with unplanned expenditure such as re-location from our current operating premises.

Plans for Future Periods

On the current opening regime, we are hopeful that our level of income can be maintained allowing us to at least mirror the level of donations made in 2024-25. This should maintain the cash reserve to an acceptable level of between £2,500-£3,000. This position will be kept under regular review.

Gaylor Hoskins

A handwritten signature in black ink that reads "Gaylor Hoskins". The signature is written in a cursive style with a double underline at the end of the word "Hoskins".

Convenor

Date: 13th June 2026

COMMON GROUNDS (Scottish Charity SC 031582)

LIST OF TRUSTEES

	Name	Committee Position
1	Gaylor Hoskins	Convenor
2	Elspeth Caldow	Secretary
3	Elaine Spain	Co-Treasurer
4	Margaret Meade	Co-Treasurer

**INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED SEPTEMBER 2025**

	2024-2025	2023-2024
Income:	£	£
Cafe Donations	8,222	8,431
Personal Donations	908	1,086
Events, Lunches Raffles etc.	3,203	3,002
Bank Compensation	100	
Bank Interest	51	78
Gift Aid		-
	<small>STILL TO BE CLAIMED</small>	
TOTAL RECEIPTS	£12,484	£12,597
Expenditure:	£	£
Cost of Café Supplies	303	105
Cost of Special events	778	-
Hall Hire	2,040	2,060
Insurance	129	129
Electricity/Heating	-	5
Repairs & Renewals	-	-
Stationery & Postage	-	-
Miscellaneous	-	191
Charitable Donations	7,600	11,250
TOTAL PAYMENTS	£10,850	£13,740
SURPLUS / (DEFICIT) FOR YEAR	£1,634	(£1,143)

COMMON GROUNDS: SCOTTISH CHARITY SC 031582

UPDATE TO STATEMENT OF BALANCES AT 30th SEPTEMBER 2025

	2024-25	2023-24
	£	£
FUNDS RECONCILIATION		
Cash at Bank and in Hand at year start	2,519	3,663
Surplus/(Deficit) For Year	1,634	(1,143)
Cash at Bank and in Hand year end 30 Sept	£4,153	£2,519
 BANK AND CASH BALANCES		
Bank Current Account (minus uncleared cheques)	£3,965	£2,284
Cash in Hand	188	235
	£4,153	£2,519
 OTHER ASSETS		
Pre-paid Insurance	60	60
Stock	12	12
Gift Aid Accrued on Donations	571	501
	£643	£573

COMMON GROUNDS: SCOTTISH CHARITY SC 031582

Notes to the Accounts 2024-25

The Accounts are presented on a 'Receipts and Payments' basis.

Statement of Receipts and Payments

Receipts, as listed on the Statement, are summarised/clarified as follows-

- The Coffee Shop offers beverages and home-made baking. Customers are asked for donations in lieu of a fixed price.
These proceeds have decreased on the previous year.
Donations for second hand books are now included in the total for daily café donations.
- Personal Donations have shown a decrease this year.
- Net Events income is lower this year. We held a successful craft stall, Christmas raffle, Easter raffle, and two project lunches. A third lunch was a celebration rather than a fundraiser but contributed to the total.
- Bank interest decreased but we received a compensation payment from the bank.

Payments:

- The main expenditure is for the Hire cost for the Scout/Guide Hall. This remained at £8 per hour equating to £20 a day for the regular two operating days per week.
- The cost of supplies and goods used in the café show an increase on last year but are still low due to receiving donations of some coffee and wood.
- The costs for the lunch held to celebrate 25 years of Common Grounds were kept low as a result of the generosity of Volunteers.

Charitable Donations:

- 11 payments totalling £7,600 were paid during the year. These are listed on page 8.

Statement of Balances

The Cash/Bank balance has increased from £2,529 to £4,153, due to reducing the value of some of our donations and a donation being withdrawn.

Accounting Procedures

Daily café donations are recorded on 'Daily Sheets' and a 'Summary sheet'.

All financial activity, including Cash takings/expenses and the deposit of cash into the bank is recorded manually by the Treasurers then entered by the Treasurers on an Excel Spreadsheet along with all other Receipts and Payments. Current cash figures can be readily monitored and any discrepancies resolved. Internet banking allows easy monitoring by the Convenor in addition to the joint treasurers, and the "two signatory" bank account ensures financial oversight is maintained.

Bank reconciliations are conducted on a regular basis and recorded on the banking spreadsheet.

From the Spreadsheets, the following can be prepared:-

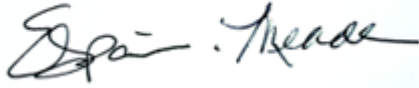
- The treasurer generates Reports to present to the periodical Management and Volunteers meetings or as requested.
- Summary of Cash expenses on a monthly basis.

- The spreadsheet is a 'running' Receipts & Payments statement, which can then be used to produce the Annual Accounts.

All Proceeds are deposited in the local Bank on a very regular basis (every 1-2 weeks).

All funds referenced on the Accounts are Unrestricted.

Signed



Elaine Spain & Marg Meade
Treasurers – Common Grounds

18th November 2025

COMMON GROUNDS: SCOTTISH CHARITY SC 031582

DONATIONS TO CHARITIES (2024-25)

Donation No	Date	Charity	Country	Amount
1	October	Tayside & Strathearn Help for Ukraine	Ukraine	£1,000
2	November	Aid to Burkina	Burkina	£1,000
3	February	Humanity & Inclusion UK	Sudan	£1,000
4*	March	Homeless Project Scotland	Scotland	£1,000
5	April	Namibia Project	Namibia	£1,000
6	May	Solar Aid	Sub Saharan Africa	£1,000
7	June	Ethiopia Medical Project	Ethiopia	£500
8	July	Dr Graham's Homes	India	£100
9	July	Haiti Help	Haiti	£500
10	August	SPANA	Pan Africa, Middle East, Central & South America	£500
11	September	Taste UK	Nigeria	£500
12	September	Open Arms Malawi	Malawi	£500
				£7,600

*Cheque Cancelled