

26/11/25

Registered number
32111R

Whistlewood Common Limited

Report and Accounts

30 June 2025

Whistlewood Common Limited
Report and accounts
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Whistlewood Common Limited Society Information

Directors

Graham Truscott (Chair)
Christopher Gregson
Alison Charlwood
Philip James
Robin Davis
Fiona Geddes (appointed 27 May 2025)

Registered office

Whistlewood Common
The Common
Melbourne
Derbyshire
DE73 8DH

Registered number

32111R

Accountants

Hazelwood Accounting Services Ltd
24 South Street
Melbourne
Derbyshire
DE73 8GB

Whistlewood Common Limited
Registered number: 32111R
Directors' Report

The directors present their report and accounts for the year ended 30 June 2025.

Principal activities

Whistlewood Common Limited is a Registered Society under the Co-operatives and Community Benefit Societies Act (2014).

Its principal purpose is to create a resilient, productive landscape where every plant, shrub and tree is edible or otherwise useful to the local community amidst space for community events, education and enterprise.

Directors

The following persons served as directors during the year:

Graham Truscott (Chair)
 Christopher Gregson
 Alison Charwood
 Philip James
 Robin Davis
 Fiona Geddes (appointed 27 May 2025)

Chair's review of the year

The year June 2024 to June 2025 has had some lovely highlights, but also for the leadership team and many of the most dedicated committed and capable volunteers on this all-volunteer project, some challenging and exhausting lows.

We recall very happily the many positive developments, but it would be wrong to report on the year without also referencing matters that have diverted the attention of the Board, significantly disrupted the work of this wonderful project and threatened its future. Not wanting to end this report on a low note these are covered first.

Permaculture design which underlies everything about Whistlewood Common, encourages us to take responsibility at all levels: personal, family, community, household, garden or landscape. Whistlewood was envisaged as a beacon of good earth care, people care and fair shares, but for these reasons it can attract people with very big needs, requiring help to work cooperatively and take responsibility for their actions. We are all flawed people, alas, and don't get everything right, but our volunteers do not join this project to wrestle with problems that are way beyond their skill set and beyond the remit of the project.

In the second half of the financial year and indeed for the rest of the calendar year, the Whistlewood Board has been unable to meet the complex needs of one (non-Board) individual. These have included demands for the exclusion of the Whistlewood Board from a working group (contravening the basic Whistlewood policy of inclusion) and numerous unsubstantiated accusations. The impacts of multiple demands and behaviours perceived as intimidating over many months, significantly reduced Whistlewood's ability to deliver on numerous projects and activities.

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Directors' Report

None of your current Board members are in any way experts in dealing with people or situations of this nature, but they have had support from Fiona Geddes, who was co-opted onto the Board in May, and from South Derbyshire CVS, the Permaculture Association, Coops UK and the National Council for Voluntary Organisations. With their help we have checked and revised our policies and processes. Since the financial year end, an inclusive People Care working group has begun to help members understand this basic ethic in the context of permaculture design and an all-volunteer organization.

Without doubt, the difficulties faced by our most committed and dedicated volunteers have exacted a significant toll on individuals and the community. As a result, very experienced and (mostly capable) volunteer Board members have chosen to step away at the 2025 AGM.

Despite more than a Fair Share of volunteer time and energies apparently failing to meet the needs of every individual, there have, thankfully, also been some shining highlights this year.

After an impressively thorough process Whistlewood was awarded the King's Award for Voluntary Service in November 2024 and formally received the award at a particularly lovely "come and see what we do day" in April 2025.

Forest School goes from strength the strength with much mutual cooperation between members and this on-site business. The school staff keep a close eye on elements of the site that might need attention from volunteer helpers and Forest School's needs feature on our task lists. Alison C, for example, made the lovely bunting (from tent material salvaged by Tom) which now surrounds the school area. Our Duke of Edinburgh Award (DoE) youngsters, as well as corporate volunteer teams, have worked on the willow dragon and similar tasks. The DoE team also did a great job of entertaining Melbourne's senior citizens at an afternoon tea in May.

This year's Midsummerish festival, organised well, as always, by Roger, just about covered our insurance costs for the year, but, equally importantly, provided a good example of the joys that can be co-created when our regular volunteers and others work together.

The community gardening group, meeting on Friday lunchtimes, has grown in numbers and confidence to yield some lovely produce throughout the main growing season. In fact, the raised beds have been great exemplars of companion planting, which in turn, has solicited many positive comments from members and visitors.

Although there is a very small loss in our official accounts due to the cost of work on the field shelter repairs and fewer revenue-earning events, a further important upside for the year is the fact that we remain solvent – hooray. We have therefore paid back a further tranche of money (a second 5% of the loan received) to Coops UK as agreed by our AGM in 2017.

Amongst numerous operational improvements a calendar is now on the website to let people know when the site is in use: big thanks due to Phil for this and so much more on and off-site assistance. Chris has quietly and confidently made and led numerous site developments, including the reroofing of the field shelter for which Andy Mac and the Schaffer family also deserve particular praise.

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Directors' Report

Since our financial year end several workshops and two excellent corporate days have taken place (one of which yielded raptor poles, new signage and woodstores, bird boxes, fences and seating amongst other developments). We have also hosted young people from the King's Trust and students from Pingle School. At present, however, for the above reasons, there are fewer events on the programme for this winter than usual, particularly in the category of Earth Care.

The Events groups and, especially Helen S, can be thanked for many lovely and successful gatherings, events and workshops that have taken place, often involving much behind the scenes work as well as on-site activity.

So, what can we learn from the year 2024-25?

Staying true to our Permaculture origins with all three core ethics in balance (earth care, people care, fair shares) is vitally important. We can only achieve what our valuable volunteers want to work on – sharing their time, varied skills and experiences. We “go where the energy is”.

Another learning is that while Board members take on responsibilities, Whistlewood's volunteers and members also all have duties of care to serve the common good. A “Volunteer Charter”, which has emerged as best practice in volunteer organisations in recent years and since Whistlewood was founded, has been drafted by Fiona. This may go a considerable way to assisting in dealing with personnel problems in the future.

In stepping away from the Board at this AGM, I want to thank Alison, Chris, Phil, Rob and Fiona for all their efforts, especially those in directions this year that none of us sought or volunteered for.

This Board has in many respects been an exemplar of best practice. Each Board member has taken on tasks that needed to be done, then quietly and efficiently got on with them. They have worked well together with honour and integrity, and also with all the willing members and volunteers who comprise the vast majority of the Whistlewood community. A few of these people have been thanked by name in this report: many more deserve equal or greater acknowledgement. They know who they are. Their many kindnesses to each other, their compassion, their sense of proportion and responsibility, support for Board members, commitment to this project and the wider Biosphere are deeply appreciated.

We are confident that members who come forward to work with the single director remaining on the Board, will continue to take collective responsibility for developing this wonderful Permaculture cooperative. Outgoing Board members are willing, to the best of their abilities, to assist new directors taking up their roles and we can hope that next year's review will have a fundamentally happier tale to tell.

This report was approved by the board on 13 December 2025 and signed on its behalf.

Graham J Truscott (Chair)
 Director

Whistlewood Common Limited**Report to the directors on the preparation of the unaudited statutory accounts of Whistlewood Common Limited for the year ended 30 June 2025**

In order to assist you to fulfil your duties under the Co-operative and Community Benefit Societies Act 2014, we have prepared for your approval the accounts of Whistlewood Common Limited for the year ended 30 June 2025 which comprise of the Profit and Loss Account, the Balance Sheet and the related notes from the Society's accounting records and from information and explanations you have given us.

This report is made solely to the Board of Directors of Whistlewood Common Limited, as a body, in accordance with the terms of our engagement letter dated 26 October 2020. Our work has been undertaken solely to prepare for your approval the accounts of Whistlewood Common Limited and state those matters that we have agreed to state to the Board of Directors of Whistlewood Common Limited, as a body, in this report. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Whistlewood Common Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Whistlewood Common Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and loss of Whistlewood Common Limited. You consider that Whistlewood Common Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Whistlewood Common Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

Hazelwood Accounting Services Ltd
Chartered Management Accountants
24 South Street
Melbourne
Derbyshire
DE73 8GB

26 November 2025

Whistlewood Common Limited
Profit and Loss Account
for the year ended 30 June 2025

	2025 £	2024 £
Turnover	19,122	17,637
Cost of sales	(1,329)	(2,272)
Gross profit	<hr/> 17,793	<hr/> 15,365
Administrative expenses	(20,105)	(16,521)
Other operating income	2,175	2,380
Operating (loss)/profit	<hr/> (137)	<hr/> 1,224
Profit on the disposal of tangible fixed assets	-	667
(Loss)/profit before taxation	<hr/> (137)	<hr/> 1,891
Tax on (loss)/profit	-	-
(Loss)/profit for the financial year	<hr/> (137)	<hr/> 1,891

Whistlewood Common Limited**Registered number:** 32111R**Balance Sheet****as at 30 June 2025**

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	7	227,142	233,008
Current assets			
Debtors	8	-	362
Cash at bank and in hand		41,862	41,025
		<u>41,862</u>	<u>41,387</u>
Creditors: amounts falling due within one year	9	(4,237)	(5,220)
Net current assets		<u>37,625</u>	<u>36,167</u>
Total assets less current liabilities		<u>264,767</u>	<u>269,175</u>
Creditors: amounts falling due after more than one year	10	(79,362)	(81,251)
Net assets		<u>185,405</u>	<u>187,924</u>
Capital and reserves			
Called up share capital		166,544	168,926
Profit and loss account		18,861	18,998
Shareholders' funds		<u>185,405</u>	<u>187,924</u>

For the year ending 30 June 2025 the Society was entitled to audit exemption under section 84 of the Co-operative and Community Benefit Societies Act 2014.

The directors acknowledge their responsibilities for complying with the requirements of the Co-operative and Community Benefit Societies Act 2014 with respect to accounting records and the preparation of accounts.

The financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Approved by the board on 13 December 2025

Graham Truscott (Chair)

Alison Charlwood (Finance Director)

Philip James (Secretary)

Whistlewood Common Limited
Notes to the Accounts
for the year ended 30 June 2025

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

The turnover shown in the profit and loss account represents revenue recognised by the society in respect of goods and services supplied during the period.

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. No depreciation is charged on assets in the course of construction and a full years charge is made in the year of acquisition. No charge is made in the year in which an asset is disposed of. Freehold land is not depreciated. Depreciation on other assets is charged on a straight line basis over their expected useful economic lives as follows:

Buildings	over 50 years
Equipment	over 5 years

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price).

Grants

Grants are credited to deferred income. Grants towards capital expenditure are released to the profit and loss account over the expected useful life of the assets. Grants towards revenue expenditure are released to the profit and loss account as the related expenditure is incurred.

2 Other operating income	2025	2024
	£	£
Donations and grants	285	490
Amortisation of grants	1,890	1,890
	<u>2,175</u>	<u>2,380</u>
 3 Other operating income	 2025	 2024
	£	£
Operating profit/(loss) is stated after charging:		
Depreciation of tangible fixed assets	5,866	5,866
	<u>5,866</u>	<u>5,866</u>

Whistlewood Common Limited
Notes to the Accounts
for the year ended 30 June 2025

4 Employees

	2025 Number	2024 Number
Average number of persons employed by the company	<u>0</u>	<u>0</u>

5 Directors remuneration

No remuneration or expenses were paid to the Board of Directors except for the reimbursement of payments made on behalf of the society.

6 Taxation

No liability to taxation arises on the Society in the current financial year.

7 Tangible fixed assets

	Land and buildings £	Equipment £	Total £
Cost			
At 1 July 2024	243,551	23,710	267,261
At 30 June 2025	<u>243,551</u>	<u>23,710</u>	<u>267,261</u>
Depreciation			
At 1 July 2024	17,737	16,516	34,253
Charge for the year	3,054	2,812	5,866
At 30 June 202	<u>0,791</u>	<u>19,328</u>	<u>40,119</u>
Net book value			
At 30 June 2025	<u>222,760</u>	<u>4,382</u>	<u>227,142</u>
At 30 June 2024	<u>225,814</u>	<u>7,194</u>	<u>233,008</u>

8 Debtors

	2025 £	2024 £
Trade debtors	-	71
Other debtors	-	291
	<u>-</u>	<u>362</u>

9 Creditors: amounts falling due within one year

	2025 £	2024 £
Taxation and social security costs	1,166	1,477
Accruals and deferred income	3,071	3,743
	<u>4,237</u>	<u>5,220</u>

Whistlewood Common Limited
Notes to the Accounts
for the year ended 30 June 2025

10 Creditors: amounts falling due after one year	2025	2024
	£	£
Deferred income	<u>79,362</u>	<u>81,251</u>

Grants of £43,885 represent funding from the National Forest Company for the purchase of land on Melbourne Common.

11 Contingent liabilities

In 2013 Whistlewood Common Limited received funding of £52,245 from the National Forest Company towards the purchase of land at Melbourne Common. The funding was given on the condition that if the site is not developed in accord with the development/management plan, the grant aid will be repaid to the National Forest Company. This results in a possible obligation at the balance sheet date.

12 Related party transactions

The members serving on the Board of Directors attend Whistlewood events. Members actively supporting the event (eg, setting up or working with the public during the event) are given a reduction in entrance fee.

Every member of the Board in the period has invested in shares issued by the Society. The total investment of the Board of Directors and their immediate family is £1,400.

13 Controlling party

Day to day control of the society is conducted by the board of directors. However, the ultimate control of the society lies with the members.

14 Called up share capital	2025	2024
	£	£
Allotted, called up and fully paid	<u>166,544</u>	<u>168,926</u>
Withdrawable and interest bearing shares of £1 each	<u>166,544</u>	<u>168,926</u>

At 30 June 2025 there were 434 members.

All shares were issued for cash and are non transferable. The notice period for withdrawals is three months, however the Board of Directors has the right to suspend withdrawal for such periods as it thinks fit.

Membership of the Society should be seen as a social investment and as such it is not currently intended to pay interest on share capital.

Whistlewood Common Limited
Notes to the Accounts
for the year ended 30 June 2025

15 Profit and loss account

2025
£

At 1 July 2024	18,998
Profit/(loss) for the year	(137)
Retained profit/loss at 30 June 2025	<u>18,861</u>

16 Other information

Whistlewood Common Limited is a Registered Society under the Co-operatives and Community Benefit Societies Act 2014, registered in England and Wales, society registration number 32111R. The registered address is :

Whistlewood Common
The Common
Melbourne
Derbyshire
DE73 8DH

Whistlewood Common Limited
Detailed profit and loss account
for the year ended 30 June 2025

This schedule does not form part of the statutory accounts

	2025 £	2024 £
Sales	19,122	17,637
Cost of sales	(1,329)	(2,272)
Gross profit	<hr/> 17,793	<hr/> 15,365
Administrative expenses	(20,105)	(16,521)
Other operating income	2,175	2,380
Operating (loss)/profit	<hr/> (137)	<hr/> 1,224
Profit on the disposal of tangible fixed assets	-	667
(Loss)/profit before tax	<hr/> (137)	<hr/> 1,891

Whistlewood Common Limited
Detailed profit and loss account
for the year ended 30 June 2025

This schedule does not form part of the statutory accounts

	2025	2024
	£	£
Sales		
Hire of site	12,646	10,459
Fundraising events	4,436	5,077
Courses and workshops	1,448	1,615
Other income	592	486
	<u>19,122</u>	<u>17,637</u>
Cost of sales		
Fundraising events and course expenditure	<u>1,329</u>	<u>2,272</u>
Administrative expenses		
General administrative expenses:		
Planting, sundries and groundworks	2,700	1,371
Telephone and internet	105	-
Stationery and printing	44	93
Subscriptions	280	138
Bank charges	426	326
Insurance	3,420	2,973
Software	440	267
Repairs and maintenance	5,258	2,969
Depreciation	5,866	5,866
Sundry expenses	47	701
	<u>18,586</u>	<u>14,704</u>
Legal and professional costs:		
Accountancy fees	675	748
Consultancy fees	69	76
Advertising and PR	698	637
Other legal and professional	77	356
	<u>1,519</u>	<u>1,817</u>
	<u>20,105</u>	<u>16,521</u>
Other operating income		
Donations and grants	285	490
Amortisation of grants	1,890	1,890
	<u>2,175</u>	<u>2,380</u>