COMMON PURPOSE LIMITED

REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 JULY 2025

Company registered number: 08613775

COMMON PURPOSE LIMITED

REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 JULY 2025

CONTENTS	**Page**

COMMON PURPOSE LIMITED

DIRECTORS AND COMPANY DETAILS

FOR THE YEAR ENDED 31 JULY 2025

DIRECTORS

David Grace (Chair)
Twselo Kodisang (resigned 6 May 2025)
Mark Linder
Janis Sanders

REGISTERED OFFICE*

Monmouth House
38 – 40 Artillery Lane
London E1 7LS

**The registered office listed above was in place during the Financial Year ended 31 July 2025. On 5 August 2025 the company's registered office was changed to 124 City Road, London EC1V 2NX.*

ADVISORS

Auditors: HaysMac LLP, 10 Queen Street Place, London EC4R 1AG
Bankers: National Westminster Bank, 250 Regent Street, London W1B 3BN

The directors of the company are pleased to present their report together with the audited financial statements of the company for the reporting year ended 31 July 2025.

Activities
Common Purpose Limited ("the company" and "CPL") is a subsidiary of The Common Purpose Charitable Trust ("CPCT"). At the start of the financial year, we made a change in one of the company's areas of activity by moving the UK open programmes to the main charity CPCT. A restructure of the overall business in the second half of the year meant that our objectives were:

- to maintain CPL as the engine of growth for Common Purpose by continuing to deliver large global programmes to its major corporate clients
- to focus on the activities of a newly created business unit as part of the restructure, Global Custom Solution (GCS)
- to continue to develop and enhance the company's IT systems and processes internally and externally to help provide a robust, secure and future-proof environment.

CPL's main areas of activity within the wider group were therefore as follows:

1. **Licences**
   The company manages the licensing arrangements with Common Purpose licensees, which in 2024/25 included Common Purpose Asia-Pacific Ltd and Common Purpose Student Experiences Ltd, together with Common Purpose licensees operating in Germany, Hong Kong, Hungary, Ireland, India, South Africa, Turkey and the United States. Common Purpose Asia-Pacific Ltd and Common Purpose Student Experiences Ltd are direct subsidiaries of Common Purpose Charitable Trust, the company's ultimate parent company.

   The licence fee paid by licensees covers the use of Common Purpose's programmes and intellectual property, together with IT systems and services provided by a central Common Purpose team.

   - CP Deutschland, after a year of significant stress, made a recovery and is now on more stable footing although the lack of diversity in its product portfolio continues to be a challenge.
   - CP Ireland is growing strongly.
   - CP India continues to support the group and remains profitable. It is looking to expand its offering organically in India.
   - CP South Africa continues to operate and has had some major successes, despite the very challenging economic environment in South Africa.
   - CP Turkey maintains its presence and work in Istanbul.
   - Common Purpose Hungary remains dormant and did not trade during the year.

2. **Global Custom Solutions (GCS)**
   Global Custom Solutions (GCS) is responsible for delivering customized programmes for commercial organizations. In 2024/25 it maintained (and in some cases grew) work with three international corporates – Barclays, Sonnedix and PwC Sweden.

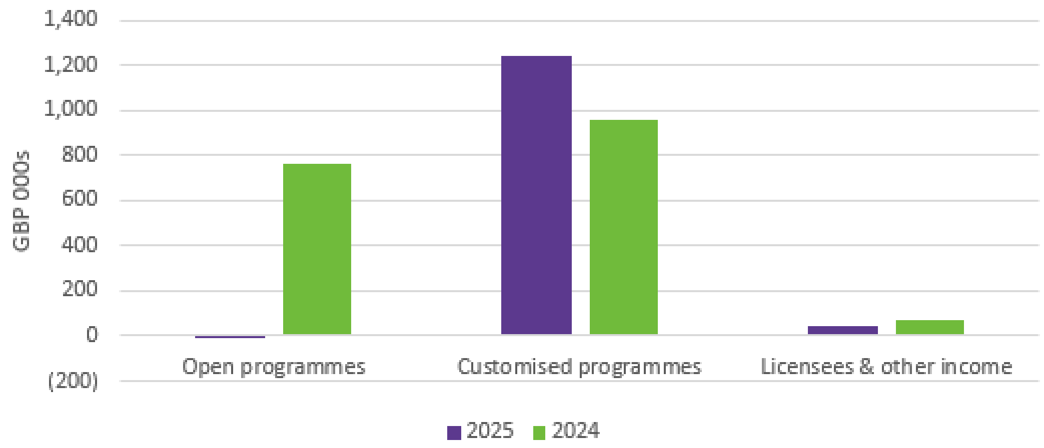
   New programmes were delivered for clients across several sectors including government and public services, financial services, utilities, construction and two multinationals in the UK - Arts Council, Cabinet Office, Eildon Housing Association, PSNI, RSM, Scottish Water, Syntax, Virgin and Wates.

   Programmes were mostly delivered in-person at the request of clients and were run in a range of cities globally – Birmingham, Edinburgh, Glasgow, Jakarta, Hong Kong, London, Manchester, Pune, Mumbai, New York and Singapore, with supporting online components.

3. **IT and Support**
   The team continued to provide IT services to all companies within the group, along with the licensees.

Results for the year

The company returned to profitability in 2024/25 (£55k) following a disappointing result in the prior year (2023/24: loss of £1,276k). The company's turnover fell to £1,277k from £1,796k in 2023/24, a drop of 29%. Following the restructure, Open Programmes are most closely aligned with CPCTs charitable mission, and this income now sits within the Trust. Income from Customised Programmes increased by 30% to £1,239k (23/24: £957k). Licence fee income, which is based on the revenues of the licensee, fell by 66% over the previous year, reflecting challenging market conditions for all entities globally. The split in turnover between the three operating business units is shown below:



- Income from open programmes was £(7k) (2023/24: £767k).
- Income from customised courses increased to £1,239k (2023/24: £957k).
- Income from licensees of Common Purpose and from other sources fell to £45k (2023/24: 72k).

Costs overall were 60% lower than in 2023/24. Salary costs fell by 16% v 2023/24 as vacant roles were not filled and salary increases kept on hold with only minor adjustments where required. The restructure exercise resulted in some staff being moved to support other entities as well as some redundancies during Q4. Programme delivery costs reduced by 75% to £252k (23/24: £998k). The prior year figures included £720k of Delivery cost recharges from CPCT and this team has since been disbanded as part of the restructure. Overhead costs also fell to £256k (23/24: £804k). This was partially in relation to savings on Core recharges (£473k) following the restructure with the remaining savings coming from general efforts to reduce office, IT and consultancy costs.

The prior year figure also included an exceptional cost of £424k, the result of writing off debtor balances owed to it by companies within the group that had ceased trading.

Plans ahead for 2025/26

The creation of a separate business unit, Global Custom Solutions, has led to a clear focus on customized and organisational solutions for CPL. This has allowed the team to focus on single market segments, which typically operates very differently from the others, and bring together skills across different geographies to strengthen sales efforts. This has therefore become a key part of CPL as the engine of growth across large global programmes for its major corporate clients.

The following is an overview of CPL's offerings ahead:

- Thematic Interventions: Future of Work, Women in Leadership, Purpose-Driven Leadership, Psychological Safety, Inclusive Leadership
- Design and Consulting: Custom solutions to help clients build internal leadership and capability
- Facilitative: Sharing our thought leadership and signature facilitation techniques with leadership groups to help them with their change management process

- Place-Based: Leveraging our social capital for speaker sessions and immersive, location-based experiences.

Focus areas include:

- Focus on key trends in the market – revolving around creating outside-in learning experiences by bringing in external perspectives, industry best practices and thought leadership. This approach will help employees remain relevant and innovative in a rapidly changing environment.
- Focus on the capability of mid-level managers, especially given the ongoing prevalence of remote and hybrid work. Organizations are investing in targeted development for this group to ensure effective people leadership, engagement, and performance management across distributed teams.
- Emphasise Social Leadership, recognised as a powerful tool to help employees connect more meaningfully with the purpose of their roles within organisations.
- Help organisations transition towards more adaptive skill-based learning approaches, that does not tie learning interventions to hierarchies and roles, but to skills needed to address the current and future demands.
- Leverage synergies for RfPs, Tenders, and Proposals
- Expand and deepening our client portfolio as well as continued growth with existing clients such as Barclays, CRDB Bank, and Sonnedix.
- Market access - we will proactively enhance our access to market through multiple channels. The addition of new clients across diverse geographies will expand our footprint, while our partnerships and innovative sales models will open doors to new segments and regions. Our place-based offerings and speaker sessions will also help us tap into local networks and build relationships with prospective clients, further strengthening our market access. Our business development efforts will concentrate on four key sectors: Financial Services; Professional Services; Healthcare and Energy across the UK, APAC and India markets. This targeted approach will enable us to outreach and be persistent in the way we engage with prospective clients.
- Pipeline development and Differential sales model - while our pipeline will need further development, we will also actively experiment with new sales models.

The IT team will continue to develop and enhance the company's IT systems and processes internally and externally to help provide a robust, secure and future-proof environment.

The long-term ability of the company to continue operating independently from CPCT providing continued financial support is dependent on maintaining existing income streams and growing the client base. The changes mentioned above, together with further streamlining the sales teams to provide a clearer focus on profitable clients and markets, reducing costs will hopefully enable the company to return to profit over the coming 12 months and enable reserves to be built back to a prudent level over time.

Given the size of the loss in CPL in 2023/24, the directors of CPCT decided to capitalize a portion of this during 2024/25 to help restore the balance sheet of CPL. On 21 March 2025, CPL issued 250,000 ordinary shares with a nominal value of £1.00 per share at a premium of £3 per share (i.e. £4 per share), resulting in a share premium of £750,000. The total proceeds of £1m were allocated as follows:

£250,000 credited to share capital
£750,000 credited to the share premium account.

The share issuance was undertaken so that debt held by CPCT in the company could be converted to equity.

Directors' insurance and indemnities
The directors have the benefit of the indemnity provisions contained in the company's Articles of Association, and the CPCT group has maintained throughout the year Directors' and Officers' liability insurance for the benefit of this company, the directors and its officers. The company's directors are covered under the parent entity's insurance policies in respect of:

- Professional indemnity
- Directors and individual liability
- Professional and legal liability

Directors' responsibilities statement
The directors are responsible for preparing the Directors' Report and the financial statements in accordance with the applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under the law, the Directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that year. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Each of the persons who are directors at the time when this Directors' Report is approved has confirmed that:

- so far as that Director is aware, there is no relevant audit information of which the company's auditors are unaware, and
- that Director has taken all the steps that ought to have been taken as a director in order to be aware of any information needed by the company's auditors in connection with preparing their report and to establish that the company's auditors are aware of that information.

Approved by the directors on 19 December 2025 and signed on their behalf by:

Signed by:
David Grace
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David Grace
Director

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF

COMMON PURPOSE LIMITED

Opinion

We have audited the financial statements of Common Purpose Limited (the 'company'), for the year ended 31 July 2025, which comprise the Profit and Loss account, Balance sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 July 2025 and of its loss for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements as disclosed in note 2 on page 12 of these financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events of conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The directors are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors’ remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies’ regime and take advantage of the small companies’ exemptions in preparing the directors’ report and from the requirement to prepare a strategic report.

Responsibilities of directors
As explained more fully in the directors’ responsibilities statement set out on page 6, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company’s ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor’s responsibilities for the audit of the financial statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud
Based on our understanding of the company and industry, we identified that the principal risks of non-compliance with laws and regulations related to Company Law applicable in England and Wales, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006, income tax, payroll tax and sales tax.

We evaluated management’s incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to posting inappropriate journal entries to revenue and management bias in accounting estimates. Audit procedures performed by the engagement team included:

- Inspecting correspondence with regulators and tax authorities;
- Discussions with management including consideration of known or suspected instances of non-compliance with laws, regulation, and fraud;
- Evaluating management’s controls designed to prevent and detect irregularities;
- Identifying and testing accounting journal entries posted around the year-end; and
- Challenging assumptions and judgements made by management in their critical accounting estimates.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance.

The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Signed by:

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Steven Harper (Senior Statutory Auditor)
For and on behalf of HaysMac LLP
Statutory Auditors

10 Queen Street Place
London
EC4AR 1AG

Date: 22 December 2025

COMMON PURPOSE LIMITED

PROFIT AND LOSS ACCOUNT

YEAR ENDED 31 JULY 2025

	Note	2025	2024
		£000s	£000s
Turnover			
Open programmes		(7)	767
Customised programmes		1,239	957
Licensees		25	75
Other income		20	(3)
Total turnover		**1,277**	**1,796**
Administrative expenses	4		
Salaries		(714)	(846)
Programme costs		(252)	(998)
Overhead and central recoveries		(256)	(804)
Exceptional Costs		0	(424)
Total administrative expenses		**(1,222)**	**(3,072)**
Profit / (Loss) on ordinary activities before taxation		**55**	**(1,276)**
Profit / (Loss)		**55**	**(1,276)**

All of the company's activities are classed as continuing.

The company has no recognized gains and losses other than those shown above.

The notes on pages 12 – 17 form part of these financial statements.

COMMON PURPOSE LIMITED **Company registered number 8613775**

BALANCE SHEET

AS AT 31 JULY 2025

	Note	2025 £000s	2025 £000s	2024 £000s	2024 £000s
Fixed assets					
Intangible fixed assets	6		7		6
Tangible fixed Assets	6a		6		20
Current assets					
Debtors and accrued income	7	349		498	
Cash at bank and in hand		82		9	
		431		507	
Creditors: amounts falling due within one year	8	(585)		(1,661)	
Deferred income		0		(37)	
Accrued expense		(12)		(43)	
		(597)		(1,741)	
Net current asets			(166)		(1,234)
Total assets less current liabilities			(153)		(1,208)
Net assets			(153)		(1,208)
Capital and reserves					
Accumulated losses			(1,153)		(1,208)
Issued share capital	9		1,000		0
			(153)		(1,208)

This report has been prepared in accordance with the special provision of the Companies Act 2006 relating to small entities.

The financial statements were approved and authorized for issue by the Board of Directors on 19 December 2025 and were signed below on its behalf by:

Signed by:
David Grace
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David Grace
Director

The notes on pages 12 – 17 form part of these financial statements.

COMMON PURPOSE LIMITED **Company registered number 8613775**

STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED 31 JULY 2025

	Called up share capital	Profit and loss account	Total equity
At 31 July 2024	0	(1,208)	(1,208)
Comprehensive income for the year			
Loss for the year	0	55	55
Debt to Equity swap with Parent	1,000	0	1,000
At 31 July 2025	1,000	(1,153)	(153)

1. ENTITY STATUS

Common Purpose Limited is a private company limited by guarantee, registered in England and Wales under number 8613775. Its registered office address is shown on page 1. It has one subsidiary, Common Purpose Hong Kong Ltd, acquired on 4 August 2022. It set up Common Purpose Evolve Careers Limited, which began trading on 1 August 2023 and sold it to CPCT on 31 July 2024 for £1.

2. ACCOUNTING POLICIES

Accounting basis

The financial statements of the company have been prepared in compliance with United Kingdom Accounting Standards ("UK GAAP"), including Financial Reporting Standard 102, "The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland" ("FRS 102") Section 1A, Small Entities.

Common Purpose Limited has not prepared group financial statements on the basis that Common Purpose Limited and its subsidiary undertakings are included in the group accounts of the ultimate parent undertaking, Common Purpose Charitable Trust. These financial statements therefore exclude the result of the company's subsidiaries.

Assets and liabilities are initially measured at cost or transaction value. There are no items requiring subsequent re-measurement at fair value. The company holds only basic financial instruments. There are no areas of material estimation uncertainty.

Revenue

Revenue is recognized to the extent that it is probable that economic benefits will flow to the company and the revenue can be reliably measured.

Turnover represents the transaction value, which is also the fair value, of fees invoiced in respect of customized courses, net of VAT and discounts.

Income and expenditure related to individual courses is matched and any surplus on a course is recognised in the accounting year in which it arises. Course deficits are recognised as soon as anticipated. Income is fully recognised on commencement of courses including those that cease after the year end as no refunds are given once a course has commenced and hence full entitlement to the income occurs on commencement.

Going concern

The financial statements are prepared on a going concern basis which assumes that the company will continue in business for the foreseeable future.

In assessing the company's viability as going concern, the directors have reviewed a cash flow forecast covering a period of twelve months from the date of approval of the financial statements. The cash flow forecast reflects the implementation of a comprehensive restructuring plan that included cost-reduction initiatives, renegotiation of key supplier and financing agreements, and securing additional income from long term clients. These actions have significantly strengthened CPL's financial position and improved its operating cash flows.

Based on their review of the cash flow forecast the directors believe that the company has sufficient resources to continue its activities for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the financial statements. In making this assessment, the directors have not identified any material uncertainties.

Depreciation

Depreciation is calculated on a monthly basis so as to write off the cost of tangible fixed assets over their expected useful economic lives. The principal annual rates and bases used for this purpose are:

Leasehold improvements	10% straight line
Computer equipment	33% straight line

Foreign currency translation

Transactions denominated in foreign currencies are initially translated into sterling at the exchange rate at the transaction date. Monetary items are retranslated at the balance sheet date and the resulting differences are reflected in the Statement of Financial Activities.

Intangible fixed assets and amortisation

Software costs and the costs of acquiring trademarks are capitalised at cost.

Amortization is calculated on a monthly basis so as to write off the cost of intangible fixed assets over their expected useful economic lives. The principal annual rates and bases used for this purpose are:

Software costs	33% straight line
Trademarks	20% straight line

Where factors, such as technological advancement or market developments, indicate that the residual value or useful life have changed, the residual value, useful life or amortisation rate are amended as necessary to reflect the new circumstances.

Intangible assets are also reviewed for impairment if any of the above factors indicate that their carrying values may be impaired or if there is any other evidence to suggest that their fair market values may be less than their carrying value.

Taxation

The tax expense for the year comprises current and deferred tax. Tax is recognised in the Statement of comprehensive income except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the Company operates and generates income.

Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the reporting date, except that:

- the recognition of deferred tax assets is limited to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits; and
- any deferred tax balances are reversed if and when all conditions for retaining associated tax allowances have been met.

Deferred tax balances are not recognised in respect of permanent differences except in respect of business combinations, when deferred tax is recognised on the differences between the fair values of assets acquired and the future tax deductions available for them and the differences between the fair values of liabilities acquired and the amount that will be assessed for tax. Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the reporting date.

3. EMPLOYEE COSTS

The company did not directly employ staff during year or during the previous year (2023/24). Employee costs are incurred by the company's parent, CPCT, and recharged to the company. The directors did not receive any remuneration during the current or previous year.

4. ADMINISTRATIVE EXPENSES

The company utilizes shared administrative support from its parent company, CPCT. The amounts paid for this are shown in the Profit and Loss statement under Overhead and Central Recoveries.

5. NET MOVEMENT IN FUNDS

The net movement in funds is arrived at after charging:

	2025	**2024**
	£000s	£000s
Depreciation and amortisation	17	21
Auditors' remuneration	12	11

6. INTANGIBLE FIXED ASSETS

	Trademarks	**Software Cost**	**Total**
	£000s	£000s	£000s
COST			
At 1 August 2024	8	11	19
Additions	0	6	6
At 31 July 2025	8	17	25
AMORTISATION			
At 1 August 2024	5	8	13
Charge for year	1	4	5
At 31 July 2025	6	12	18
NET BOOK VALUE			
At 31 July 2025	2	5	7
At 31 July 2024	3	3	6

6a. TANGIBLE FIXED ASSETS

	Hardware Cost £000s	Total £000s
COST		
At 1 August 2024	119	119
Additions	26	26
At 31 July 2025	145	145
DEPRECIATION		
At 1 August 2024	100	100
Disposal	26	26
Charge for year	13	13
At 31 July 2025	138	138
NET BOOK VALUE		
At 31 July 2025	7	7
At 31 July 2024	20	20

7. DEBTORS

	2025 £000s	2024 £000s
Trade debtors	122	186
Accrued income	0	52
Amounts due from group undertakings	227	260
	349	498

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £000s	2024 £000s
Trade creditors	297	152
Amounts due to group undertakings	186	1,464
Other taxes and social security	102	45
	585	1,661

9. SHARE CAPITAL

The company has issued share capital of £1,000,001 held by CPCT.

	2025	**2024**
	£	£
Authorised: 1 ordinary share of £1 each	1	1
Issued: 1 ordinary share of £1	1,000,001	1

10. ULTIMATE PARENT UNDERTAKING

The company's immediate and ultimate parent undertaking is The Common Purpose Charitable Trust, a company limited by guarantee, registered in England and Wales under company number 2832875 and registered charity number 1023384. The Common Purpose Charitable Trust heads the smallest and largest group for which consolidated accounts are prepared. Consolidated financial statements for the Common Purpose Charitable Trust are available at www.charitycommission.org.uk.

11. RELATED PARTIES

Common Purpose Limited has taken advantage of the exemptions available from disclosing transactions with other members of the Common Purpose Charitable Trust group. There were no transactions which require disclosure in the current or previous financial year.

12. SUBSIDIARY

At 31 July 2025 Common Purpose Limited had one subsidiary, Common Purpose Hong Kong Ltd (following the sale of its former subsidiary Common Purpose Evolve Careers Ltd on 31 July 2024). As set out in note 2 to the financial statements, the results of the subsidiary undertaking is excluded from these financial statements on the basis that Common Purpose Limited and its subsidiary are consolidated in the accounts of the ultimate parent undertaking, The Common Purpose Charitable Trust.

The income, expenditure, assets and liabilities of the only subsidiary as at 31 July 2025 are as follows:

Common Purpose Hong Kong Ltd

	2025	2024	2025	2024
Income	HK $000s	HK $000s	£000s	£000s
Income from trading activities	952	727	93	74
Net cost recoveries from other group entities	0	72	0	7
Total income	952	799	93	81
Expenditure				
Trading activities	(187)	(625)	(19)	(64)
Retained profit	765	174	74	17
Assets	1,095	932	108	95
Liabilities	(463)	(1,066)	(46)	(108)
Surplus/Deficit on reserves	632	(134)	62	(13)