

CIVILIA LTD
REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 JULY 2008

Company registered number: 3476595

CIVILIA LTD

REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2008

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CIVILIA LTD

DIRECTORS AND COMPANY DETAILS

YEAR ENDED 31 JULY 2008

DIRECTORS

David Bell
Philip Wright

CHIEF EXECUTIVE OFFICER

Alison Coburn

REGISTERED OFFICE

Discovery House
28-42 Banner Street
London EC1Y 8QE

AUDITORS

haysmacintyre
Chartered Accountants
Fairfax House
15 Fulwood Place
London WC1V 6AY

BANKERS

National Westminster
Cavendish Square Branch
PO Box 4NU
1 Cavendish Square
London W1A 4NU

GOVERNING DOCUMENT

Memorandum and Articles of Association

REPORT OF THE DIRECTORS

YEAR ENDED 31 JULY 2008

The directors present their report and financial statements for the year ended 31 July 2008.

Objects, Organisation and Activities

The Company manages the licensing arrangements and the provision of services to the Common Purpose licensees.

Review of Progress

Licence fee income has increased to £277,886 in 2008 from £40,938 in 2007. In 2008 a licence fee was charged to Common Purpose UK for the first time and this accounted for 72% of the overall increase. The remaining growth was due to the development of new programmes by the other existing licensees and the addition of new licensees. The Company provided support to the established organisations in Ireland, Germany, Hungary, Sweden, the Netherlands and South Africa.

Finances

The attached financial statements show the current state of the finances, which the directors consider to be satisfactory.

This report has been prepared in accordance with the special provision of Part VII of the Companies Act 1985 relating to small entities.

Results for the Period

The profit before taxation amounted to £126,580(2007: £38,882). All profits are covenanted to the parent charity, The Common Purpose Charitable Trust.

Directors' responsibilities

Company law requires the directors to prepare financial statements for each financial year, which 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 period. In preparing those 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;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention of fraud and other irregularities.

In determining how amounts are presented within items in the profit and loss account and balance sheet, the directors have had regard to the substance of the reported transaction or arrangement, in accordance with generally accepted accounting policies or practice.

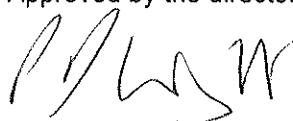
So far as each of the directors is aware at the time the report is approved:

- there is no relevant audit information of which the company's auditors are unaware, and;
- the directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Auditors

A resolution re-appointing haysmacintyre will be proposed at the AGM in accordance with S485 of the Companies Act 2006.

Approved by the directors on 22 April 2009 and signed on their behalf by



Director

INDEPENDENT AUDITORS' REPORT TO THE SHAREHOLDERS OF

CIVILIA LTD

We have audited the financial statements of Civilia Limited for the year ended 31 July 2008, which comprise the Profit and Loss Account, the Balance Sheet and the related notes. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

This report is made solely to the company's members, as a body, in accordance with Section 235 of the Companies Act 1985. 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.

Respective responsibilities of directors and auditors

As described in the Statement of Directors' Responsibilities the company's directors are responsible for the preparation of the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985 and whether the information given in the Directors' Report is consistent with the financial statements. We also report to you if, in our opinion, the company has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding directors' remuneration and other transactions is not disclosed.

We read the Directors' Report and consider the implications for our report if we become aware of any apparent misstatements within it.

Basis of audit opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In our opinion:

- the financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the company's affairs as at 31 July 2008 and of its profit for the year then ended;
- the financial statements have been properly prepared in accordance with the Companies Act 1985; and
- the information given in the directors' report is consistent with the financial statements.

haysmacintyre
Chartered Accountants
Registered Auditors

8 May 2009

Fairfax House
15 Fulwood Place
London
WC1V 6AY

CIVILIA LTD

PROFIT AND LOSS ACCOUNT

YEAR ENDED 31 JULY 2008

	Note	2008 £	2007 £
Turnover		277,886	40,938
Administrative expenses	3	(151,417)	(2,056)
Operating profit		<u>126,469</u>	<u>38,882</u>
Interest received		111	-
Profit on ordinary activities before taxation		<u>126,580</u>	<u>38,882</u>
Amount covenanted to The Common Purpose Charitable Trust	6	(127,742)	(37,398)
Taxation		1,162	(1,484)
Retained profit for the financial year		<u><u>-</u></u>	<u><u>-</u></u>

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

The Company has no recognised gains and losses other than those shown above.

The movement on funds is shown above.

CIVILIA LTD

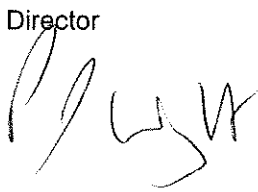
BALANCE SHEET

AS AT 31 JULY 2008

	Note	£	2008	£	£	2007	£
Fixed assets							
Intangible fixed assets	4			48,672			-
Current assets							
Debtors	6	121,058			46,114		
Cash at bank and in hand		379			3,324		
		<u>121,437</u>			<u>49,438</u>		
Creditors: amounts falling due within one year	7	<u>(170,108)</u>			<u>(49,437)</u>		
Net current assets				<u>(48,671)</u>			<u>1</u>
Net Assets				<u>1</u>			<u>1</u>
Capital and reserves							
Issued share capital	8			<u>1</u>			<u>1</u>

This report has been prepared in accordance with the special provision of Part VII of the Companies Act 1985 relating to small entities.

The financial statements were approved and authorised for issue by the Board of Directors on 22 April 2009 and were signed below on its behalf by:

Director


NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2008

1. ACCOUNTING POLICIES**(a) Accounting basis**

The financial statements are prepared under the historical cost basis and in accordance with applicable accounting standards.

(b) Turnover

Turnover is stated net of VAT and represents income from the management of the licensing arrangements and the provision of services to the Common Purpose licensees. These services include curriculum support, programme development, marketing support and IT development and support.

(c) Amortisation

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

Software costs	33% straight line
Trademarks	20% straight line.

(d) Cashflow statement

The company has taken advantage of the exemption available under FRS1 and not prepared a cashflow statement.

2. EMPLOYEE COSTS

No staff were employed by the company (2007:Nil). The directors did not receive any remuneration (2008: £Nil).

3. ADMINISTRATIVE EXPENSES

The Company commissioned the services of several staff from Common Purpose UK to provide curriculum, IT and marketing services to the Common Purpose licencees. The costs of these staff are included in administrative expenses. Common Purpose UK is a related undertaking

4. OPERATING PROFIT

	2008	2007
	£	£
Operating profit is stated after charging:		
Amortisation	23,557	-
	<u>23,557</u>	<u>-</u>

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2008

5. INTANGIBLE FIXED ASSETS

	Software costs £	Trademarks £	Total £
COST			
At 31 July 2007	-	-	-
Additions	59,936	12,293	72,229
At 31 July 2008	<u>59,936</u>	<u>12,293</u>	<u>72,229</u>
AMORTISATION			
At 31 July 2007	-	-	-
Charge for year	20,770	2,787	23,557
At 31 July 2008	<u>20,770</u>	<u>2,787</u>	<u>23,557</u>
NET BOOK VALUE			
At 31 July 2008	<u>39,166</u>	<u>9,506</u>	<u>48,672</u>
At 31 July 2007	<u>-</u>	<u>-</u>	<u>-</u>

6. DEBTORS

	2008 £	2007 £
Trade debtors	81,523	46,114
Amounts due to related undertakings (Common Purpose UK)	39,535	-
	<u>121,058</u>	<u>46,114</u>

7. CREDITORS: DUE WITHIN ONE YEAR

	2008 £	2007 £
Amounts due to related undertakings (Common Purpose UK)	-	1,237
Amounts due to group undertaking (Common Purpose Charitable Trust)	169,449	46,216
Accruals	659	1,984
	<u>170,108</u>	<u>49,437</u>

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2008

8. SHARE CAPITAL	2008 £	2007 £
Authorised: 1 ordinary share of £1 each	1	1
Issued: 1 ordinary share of £1	1	1

9. PARENT UNDERTAKINGS

The Company's parent undertaking is Common Purpose International, a company limited by guarantee registered in England and Wales under company number 3207453 and a registered charity.

The Company's ultimate parent undertaking is The Common Purpose Charitable Trust, a company limited by guarantee, registered in England and Wales under company number 2832875 and a registered charity.

Consolidated financial statements for The Common Purpose Charitable Trust are available to the public on payment of the appropriate fees from Companies Registration Office, Companies House, Crown Way and Cardiff, CF14 3UZ.

A deed of covenant was entered into on 27 May 1999 whereby the entire profits of the company, as computed for corporation tax purposes, have been covenanted to The Common Purpose Charitable Trust.

The company has taken advantage of the exemption available within FRS8 not to disclose transactions with greater than 90% members of the Common Purpose Charitable Trust Group.