

CIVILIA LTD
REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 JULY 2009

Company registered number: 3476595

CIVILIA LTD
REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 JULY 2009

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CIVILIA LTD

DIRECTORS AND COMPANY DETAILS

YEAR ENDED 31 JULY 2009

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

CIVILIA LTD

REPORT OF THE DIRECTORS

YEAR ENDED 31 JULY 2009

The directors present their report and financial statements for the year ended 31 July 2009.

Activities

Civilia Limited ("the Company" or "Civilia") has two areas of activity:

- 1) Licences
- 2) Providing customised courses

Licences

The Company manages the licensing arrangements with the Common Purpose licensees, which include Common Purpose UK and charities operating in Germany, The Netherlands, Hungary, Ireland, India, France, Ghana, South Africa and Turkey. Common Purpose UK is a direct subsidiary of Common Purpose Charitable Trust, which is the Company's ultimate parent company.

In addition, the Company provides IT, marketing and curriculum services to the Common Purpose licensees.

Objectives for the year

1. Support the licensees to adopt the new more modular course formats
2. Increase the amount of customised work
3. Design a new licensing system.

Performance against objectives is as follows:

1 Support the licensees to adopt the new more modular course formats

The licensees are Common Purpose UK and charitable entities operating in Germany, The Netherlands, Hungary, Ireland, India, Ghana, France, South Africa and Turkey. The modular course has been piloted or successfully adopted in all of these countries.

2 Increase the amount of customised work

During the year responsibility for providing the customised courses was assumed by Civilia Limited. In 2008, these courses were provided by Common Purpose UK.

These customised courses use the same Common Purpose approach of experiential learning to develop community understanding for specific organisations, cross-sector groups and partnerships.

We develop leaders who can work together and participants on our courses will:

- Grasp why collaboration is essential when delivering deep sustainable complex change.
- Understand when their own language, behavior and biases can get in the way of their leadership.
- Learn how to lift to collaboration and set the pace for change.
- Discover what context they are operating in, both locally and internationally.

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REPORT OF THE DIRECTORS

YEAR ENDED 31 JULY 2009

Civilia achieved some growth in customised work despite tough economic climate and have further developed the offering so that they are confident of achieving significant growth in 2010/2011.

3 Design a new licensing system

An up to date licensing system was designed with supporting IT system improvements.

Review of Progress

Turnover increased from £277.9k in 2008 to £672.7k in 2009, which comprised licence fee income of £308.2k (2008: £277.9k) and fee income from customised courses of £365.4k (2008: £nil).

Licence fee income increased due to growth in the development of new programmes by the existing licensees. The Company provided services to the established organisations in the UK, Ireland, Germany, Hungary, the Netherlands, France, Ghana, South Africa, India and Turkey.

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 the Companies Act 2006 relating to small entities.

Results for the Period

The profit before taxation amounted to £57.8k (2008: £126.6k). All profits are covenanted to the parent charity, 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 2006. 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.

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REPORT OF THE DIRECTORS

YEAR ENDED 31 JULY 2009

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.

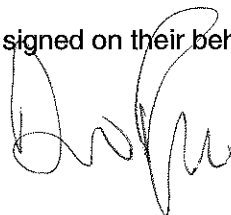
Auditors

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 23rd April 2010 and signed on their behalf by



Director



CIVILIA LTD

PROFIT AND LOSS ACCOUNT

YEAR ENDED 31 JULY 2009

We have audited the financial statements of Civilia Limited for the year ended 31 July 2009 which comprise the Profit and Loss Account, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the company's members, as a body, in accordance with Section 495 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.

Respective responsibilities of directors and auditors

As explained more fully in the Directors' Responsibilities Statement set out on page 3, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 July 2009 and of its profit 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.


Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where 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.


Richard Weaver (Senior Statutory Auditor)
for and on behalf of haysmacintyre
Chartered Accountants and Statutory Auditors

27 APRIL 2010

Fairfax House
15 Fulwood Place
London

CIVILIA LTD
PROFIT AND LOSS ACCOUNT
YEAR ENDED 31 JULY 2009

	Note	2009 £	2008 £
Turnover		672,681	277,886
Administrative expenses	3	614,945	151,417
Operating profit		<u>57,736</u>	<u>126,469</u>
Interest received		99	111
Profit on ordinary activities before taxation		<u>57,835</u>	<u>126,580</u>
Amount covenanted to The Common Purpose Charitable Trust	9	(57,835)	(127,742)
Taxation credit		-	1,162
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 2009

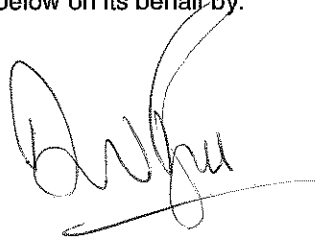
	Note	2009		2008	
		£	£	£	£
Fixed assets					
Intangible fixed assets	5		29,131		48,672
Current assets					
Debtors	6	242,774		121,058	
Cash at bank and in hand		1,286		379	
		<u>244,060</u>		<u>121,437</u>	
Creditors: amounts falling due within one year	7	<u>(273,190)</u>		<u>(170,108)</u>	
Net current liabilities			<u>(29,130)</u>		<u>(48,671)</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 the Companies Act 2006 relating to small entities.

The financial statements were approved and authorised for issue by the Board of Directors on 23rd April 2010 and were signed below on its behalf by:



Director



CIVILIA LTD

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2009

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, including the provision of services to the Common Purpose licensees, and invoiced fees in respect of customised courses.

The licence fee services include curriculum support, course development, marketing support and IT development and support.

Income received in advance of customised courses is deferred.

(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 (2008:£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. In addition, the dedicated team used to run and support the customised courses is provided by Common Purpose UK

The costs of these staff are included in administrative expenses. Common Purpose UK is a related undertaking

CIVILIA LTD

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2009

4. OPERATING PROFIT	2009	2008
	£	£
Operating profit is stated after charging:		
Amortisation	25,967	23,557
Auditors remuneration	1,500	1,250
	<u> </u>	<u> </u>

CIVILIA LTD

NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 31 JULY 2009

5. INTANGIBLE FIXED ASSETS

	Software costs £	Trademarks £	Total £
COST			
At 1 August 2008	59,936	12,293	72,229
Additions	-	6,426	6,426
At 31 July 2009	<u>59,936</u>	<u>18,719</u>	<u>78,655</u>
AMORTISATION			
At 1 August 2008	20,770	2,787	23,557
Charge for year	22,422	3,545	25,967
At 31 July 2009	<u>43,192</u>	<u>6,332</u>	<u>49,524</u>
NET BOOK VALUE			
At 31 July 2009	<u>16,744</u>	<u>12,387</u>	<u>29,131</u>
At 31 July 2008	<u>39,166</u>	<u>9,506</u>	<u>48,672</u>

6. DEBTORS

	2009 £	2008 £
Trade debtors	142,386	16,858
Accrued income	100,388	64,665
Amounts due from related undertakings (Common Purpose UK)	-	39,535
	<u>242,774</u>	<u>121,058</u>

7. CREDITORS: DUE WITHIN ONE YEAR

	2009 £	2008 £
Amounts due to related undertakings (Common Purpose UK)	173,647	-
Amounts due to group undertaking (Common Purpose Charitable Trust)	99,543	169,449
Accruals	-	659
	<u>273,190</u>	<u>170,108</u>

CIVILIA LTD

NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 31 JULY 2009

8. SHARE CAPITAL	2009	2008
	£	£
Authorised: 1 ordinary share of £1 each	1	1
	<u> </u>	<u> </u>
Issued: 1 ordinary share of £1	1	1
	<u> </u>	<u> </u>

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 registered charity number 1056573.

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 registered charity number 1023384.

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.