

CIVILIA LTD
REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 JULY 2002

Company registered number: 3476595



CIVILIA LTD

REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2002

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CIVILIA LTD

LEGAL AND ADMINISTRATION

YEAR ENDED 31 JULY 2002

DIRECTORS

David Bell (Chairman)
Philip Wright

CHIEF EXECUTIVE OFFICER

Alison Coburn

REGISTERED OFFICE

35 St. Thomas Street
London SE1 9SN

AUDITORS

haysmacintyre
Chartered Accountants
Southampton House
317 High Holborn
London WC1V 7NL

BANKERS

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

GOVERNING DOCUMENT

Memorandum and Articles of Association

CIVILIA LTD

DIRECTORS' REPORT

YEAR ENDED 31 JULY 2002

The directors present their report and financial statements for the year ended 31 July 2002.

Objects, Organisation and Activities

The Company manages the licensing arrangements and the provision of services to the non-UK licensees.

Review of Progress

This has been the fourth year of activity of the company. Progress has been slow but work has been undertaken during the year to increase the number of license fees for 2003.

Finances

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

Results for the Period

The profit before taxation amounted to £3,562 (2001: £2,856).

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.

Auditors

A resolution re-appointing haysmacintyre will be proposed at the AGM in accordance with S385 (2) of the Companies Act 1985.

Approved by the directors on 19th DECEMBER.....2002 and signed on their behalf by


David Bell
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 2002, 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.

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.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and United Kingdom Auditing Standards.

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. We also report to you if, in our opinion, the Directors' Report is not consistent with the financial statements, if 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 transactions with the company 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.

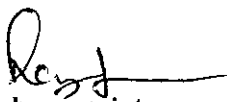
Basis of audit opinion

We conducted our audit in accordance with United Kingdom Auditing Standards 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 of the state of the company's affairs as at 31 July 2002 and of its profit for the year then ended and have been properly prepared in accordance with the Companies Act 1985.


haysmacintyre
Chartered Accountants
Registered Auditors

Southampton House
317 High Holborn
London
WC1V 7NL

19th December 2002

CIVILIA LTD**PROFIT AND LOSS ACCOUNT****YEAR ENDED 31 JULY 2002**

	Note	2002 £	2001 £
Turnover		3,996	2,975
Administrative expenses		(434)	(119)
Profit on ordinary activities before taxation		<u>3,562</u>	<u>2,856</u>
Amount covenanted to The Common Purpose Charitable Trust	6	(3,562)	(2,856)
Retained profit for the financial year		<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.

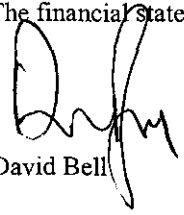
CIVILIA LTD

BALANCE SHEET

AS AT 31 JULY 2002

	Note	2002 £	2001 £
CURRENT ASSETS			
Debtors	3	12,296	8,300
Cash		3,991	6,949
Creditors: amounts falling due within one year	4	(16,286)	(15,248)
Net assets		<u>£1</u>	<u>£1</u>
Capital and reserves			
Issued share capital	5	<u>£1</u>	<u>£1</u>

The financial statements were approved by the directors on 19th December 2002 and signed on their behalf by:


David Bell

Director

CIVILIA LTD

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2002

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 non-UK licensees.

2. EMPLOYEE COSTS

No staffs were employed by the company (2001:Nil). The directors did not receive any remuneration (2001:£Nil).

3. DEBTORS

	2002 £	2001 £
Trade debtors	£12,296	£8,300

4. CREDITORS: DUE WITHIN ONE YEAR

Amounts due to related undertakings (Common Purpose UK)	12,692	12,392
Amounts due to group undertaking (Common Purpose Charitable Trust)	3,562	2,856
Accrual	32	-
	<u>£16,286</u>	<u>£15,248</u>

CIVILIA LTD

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2002

	2002	2001
5. SHARE CAPITAL		
Authorised: 1 ordinary share of £1 each	<u>£1</u>	<u>£1</u>
Issued: 1 ordinary share of £1	<u>£1</u>	<u>£1</u>

6. ULTIMATE PARENT UNDERTAKING

The Company's parent undertaking is Civilia Foundation 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.