



**COMMON PURPOSE CUSTOMISED LIMITED**  
(formerly known as Civilia Ltd)

**REPORT AND FINANCIAL STATEMENTS**

**YEAR ENDED 31 JULY 2011**

Company registered number 3476595

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**COMMON PURPOSE CUSTOMISED LIMITED**  
**(formerly known as Civilia Ltd)**

**REPORT AND ACCOUNTS**

**FOR THE YEAR ENDED 31 JULY 2011**

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<b>CONTENTS</b>	<b>Page</b>
Directors and company details	1
Directors' Report	2 - 4
Independent Auditors' Report	5 - 6
Profit and loss account	7
Balance sheet	8
Notes to the financial statements	9-11



**COMMON PURPOSE CUSTOMISED LIMITED**  
(formerly known as Civilia Ltd)

**DIRECTORS AND COMPANY DETAILS**

**FOR THE YEAR ENDED 31 JULY 2011**

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**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

**COMMON PURPOSE CUSTOMISED LIMITED**  
(formerly known as Civilia Ltd)

**DIRECTORS' REPORT**

**FOR THE YEAR ENDED 31 JULY 2011**

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The directors present their report and financial statements for the year ended 31 July 2011

**Activities**

Common Purpose Customised Limited ("the Company") has two areas of activity

- 1) Licences
- 2) Providing customised courses

**Licences**

The Company manages the licensing arrangements with the Common Purpose licensees, which in 2011 included Common Purpose UK and Common Purpose organisations operating in Germany, Hong Kong, Hungary, Ireland, India, France, Ghana, The Netherlands, 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.

**Governing Document and Constitution**

The governing document of Common Purpose Customised Limited is the Memorandum and Articles of Association.

Common Purpose Customised Limited, a company registered in England, is a wholly owned subsidiary of Common Purpose International. It was established in 1996.

Post year end the group restructured so that each organization became a direct subsidiary of Common Purpose Charitable Trust.

**Organisational structure and decision making**

The Company is run by the Chief Executive, Alison Coburn, who reports to the board of directors. The board of directors meets quarterly. The strategic direction of the Company is set by the directors.

**Risk Review Statement**

The directors have established an annual risk assessment process which identifies the major foreseeable risks faced by the company, assessing their likelihood and impact, and as appropriate, implementing measures to mitigate these risks. The directors have reviewed the major risks to which the company is exposed and are satisfied that appropriate systems have been established to mitigate those risks.

**Objectives for the year**

- 1 Sustain the growth of the customised work and particularly the international work
- 2 Increase the capacity of staff teams in different countries to deliver customised work locally, in partnership with the growing Customised team, so that licensees start to take on and benefit from the growth in the customised work
- 3 Develop Common Purpose as a Net Brand through further investment in website and social media development, and encourage the use of internal software systems for staff communication and knowledge sharing
- 4 To build the third version of Common Purpose Office, our Customer Relationship Management Tool, in order for us to create an international platform to support the growing number of licensees and particularly their ability to work collectively



**COMMON PURPOSE CUSTOMISED LIMITED**  
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**DIRECTORS' REPORT (continued)**

**FOR THE YEAR ENDED 31 JULY 2011**

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**Performance against objectives is as follows:**

- 1 Due to the economic downturn, particularly in the UK, there was no growth in customised income. However, interest in our work and particularly in our international presence meant that we completed the year in discussion with a number of new companies and organisations interested in our customised work and this will start to show positive results during 2011/12
- 2 We have up-skilled staff in Germany, India and South Africa so that they are working on local customised opportunities as well as forming into international delivery teams when needed
- 3 All Common Purpose websites are now on a strong and common platform and many of our IT software and infrastructure systems have transitioned to cloud-based solutions. Strong progress has also been made in social networking amongst participants, alumni and stakeholders. Internal software systems have also been introduced for internal communications and, increasingly, training
- 4 Common Purpose Office version three was developed and delivered to budget and to date. It is now being rolled out to all licensees
- 5 The licence agreement was reviewed and implemented. This included a consultation with both new and existing licensees

**Review of Progress**

Turnover in 2010/11 of £1,030,835 (2009/2010 £1,110,353) includes licence fee income of £252,381 (2009/2010 £320,677) and fee income from customised courses of £778,453 (2009/2010 £789,313)

Licence fee income decreased (£68,296) mainly due to write off of outstanding debt from Common Purpose Netherlands, France and Turkey

The Company provided services to the established organisations in the UK, Ireland, Germany, Hungary, the Netherlands, France, Ghana, South Africa, India and Turkey

Last year the increase in the License Fee and in customised work was achieved without increasing overall overhead expenditure by using the existing staff resources. However to sustain growth this year the administration expenses, which includes staff costs, has increased by £426,118 resulting in break-even position for the year. The increase of £426,118 is mainly due to an increase in staff allocation from 14 to 25 from Common Purpose UK to provide services to the Common Purpose licensees and to support the development of customised work. Common Purpose UK is a related undertaking

**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 £0 (2010 £505,636). All profits are covenanted to the ultimate parent charity, Common Purpose Charitable Trust





**COMMON PURPOSE CUSTOMISED LIMITED**  
(formerly known as Civilia Ltd)

**DIRECTORS' REPORT (continued)**

**FOR THE YEAR ENDED 31 JULY 2011**

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**Plans for the Future**

- 1 Further develop our customised offering internationally while supporting the development of local customised work amongst licensees
- 2 Develop the support systems to support multi-country work including quality standards, cross company agreements and data sharing principles
- 3 Develop our ability to deliver staff training remotely using online tools so that we can continue to develop staff and share the learning across the Common Purpose organisations at low cost
- 4 Building on our strong alumni website, pilot some content offerings which alumni will want to reconnect with us to use, and invest in our participant website
- 5 Improve our participant assessment system

**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 period. 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 the 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.

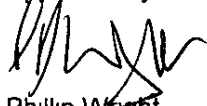
Each of the persons who are directors at the time when this Directors' Report is approved has confirmed that

- 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

**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 29 March 2012 and signed on their behalf by Director



Phillip Wright  
Director

## **INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF**

### **COMMON PURPOSE CUSTOMISED LIMITED (formerly known as Civilia Ltd)**

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We have audited the financial statements of Common Purpose Customised Limited (formerly known as Civilia Limited) for the year ended 31 July 2011 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 2011 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 matters 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.

#### **Emphasis of Matter**

In forming our opinion on the financial statements, which is not modified, we have considered the adequacy of the disclosures in note 1 to the financial statements concerning the charitable company's ability to continue as a going concern. The group made an unrestricted deficit of £517,377 and at this date group unrestricted funds were in surplus at £92,748. The group overdraft facility of £300,000 is being reduced to £200,000 and on renewal required cross guarantees from each entity and will be reviewed in July 2012 on which the group is reliant for the going concern basis to apply. These conditions, along with other matters explained in note 1 to the financial statements, indicate the existence of a material uncertainty regarding the group's ability to continue as a going concern. The financial statements do not include the adjustments that would result if the group were unable to continue as a going concern.

## INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF

### COMMON PURPOSE CUSTOMISED LIMITED (formerly known as Civilia Ltd)

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#### **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

*17 April 2012*

Fairfax House  
15 Fulwood Place  
London  
WC1V 6AY

**COMMON PURPOSE CUSTOMISED LIMITED**  
(formerly known as Civilia Ltd)

**PROFIT AND LOSS ACCOUNT**

**YEAR ENDED 31 JULY 2011**

	Note	2011 £	2010 £
Turnover		1,030,835	1,110,353
Administrative expenses	3	1,030,835	604,717
<b>Operating profit</b>		-	505,636
Interest received		-	-
<b>Profit on ordinary activities before taxation</b>		-	505,636
Amount covenanted to The Common Purpose Charitable Trust	9	-	505,636
Taxation credit		-	-
<b>Retained profit for the financial year</b>		-	-

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

**BALANCE SHEET**

**AS AT 31 JULY 2011**

	Note	£	2011 £	£	2010 £
<b>Fixed assets</b>					
Intangible fixed assets	5		21,723		24,032
<b>Current assets</b>					
Debtors	6	525,497		547,696	
Cash at bank and in hand		439		234	
		<u>525,936</u>		<u>547,930</u>	
<b>Creditors: amounts falling due within one year</b>	7	<u>(547,658)</u>		<u>(571,961)</u>	
<b>Net current liabilities</b>			<u>(21,722)</u>		<u>(24,031)</u>
<b>Net Assets</b>			<u>1</u>		<u>1</u>
<b>Capital and reserves</b>					
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 29 March 2012 and were signed below on its behalf by



Philip Wright  
Director

**COMMON PURPOSE CUSTOMISED LIMITED**  
(formerly known as Civilia Ltd)

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 JULY 2011**

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**1. ACCOUNTING POLICIES**

**Going concern**

The financial statements are prepared on a going concern basis which the Trustees believe to be appropriate based on forecasts prepared to 30 April 2013. On the basis of the forecasts, the trustees consider that the group will be able to meet its debts as they fall due and that forecast costs can be managed within forecast income.

However the forecast cashflows do not contain a significant margin for error when compared to secure financing facilities, as disclosed in note 10, and inherently there can be no certainty in these matters, particularly taking into account the nature of the group's activities which give rise to unpredictable variations in the timing of income and cash flows.

**Accounting basis**

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

**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.

**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

**Cash flow statement**

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

**2. EMPLOYEE COSTS**

The company did not directly employ staff during the year (2010: £nil). The directors did not receive any remuneration during the year (2010: £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 licensees. In addition, the dedicated team used to run and support the customised courses is provided by Common Purpose UK.





**COMMON PURPOSE CUSTOMISED LIMITED**  
(formerly known as Civilia Ltd)

**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**YEAR ENDED 31 JULY 2011**

<b>4</b>	<b>OPERATING PROFIT</b>		<b>2011</b>	<b>2010</b>
			<b>£</b>	<b>£</b>
	Operating profit is stated after charging			
	Amortisation		12,865	17,850
	Auditors remuneration		3,300	1,550
			<u></u>	<u></u>
<b>5</b>	<b>INTANGIBLE FIXED ASSETS</b>	<b>Software costs</b>	<b>Trademarks</b>	<b>Total</b>
		<b>£</b>	<b>£</b>	<b>£</b>
	<b>COST</b>			
	At 1 August 2010	69,536	21,870	91,406
	Additions	7,668	2,888	10,556
		<u></u>	<u></u>	<u></u>
	At 31 July 2011	77,204	24,758	101,962
		<u></u>	<u></u>	<u></u>
	<b>AMORTISATION</b>			
	At 1 August 2010	56,501	10,873	67,374
	Charge for year	2,698	10,167	12,865
		<u></u>	<u></u>	<u></u>
	At 31 July 2011	59,199	21,040	80,239
		<u></u>	<u></u>	<u></u>
	<b>NET BOOK VALUE</b>			
	At 31 July 2011	18,005	3,718	21,723
		<u></u>	<u></u>	<u></u>
	At 31 July 2010	13,035	10,997	24,032
		<u></u>	<u></u>	<u></u>
<b>6.</b>	<b>DEBTORS</b>		<b>2011</b>	<b>2010</b>
			<b>£</b>	<b>£</b>
	Trade debtors		72,172	296,509
	Accrued income		196,838	108,863
	Amounts due from related undertakings (Common Purpose UK)		-	142,324
	Amounts due from group undertakings (Common Purpose Charitable Trust)		256,487	-
			<u></u>	<u></u>
			525,497	547,696
			<u></u>	<u></u>
Amount due from Common Purpose Charitable Trust mainly relates to inter-company recharges for the customised revenue				
<b>7</b>	<b>CREDITORS: DUE WITHIN ONE YEAR</b>		<b>2011</b>	<b>2010</b>
			<b>£</b>	<b>£</b>
	Amounts due to related undertakings (Common Purpose UK)		513,847	-
	Amounts due to group undertaking (Common Purpose Charitable Trust)		-	547,344
	Amount due to Parent undertakings		25,421	24,617
	Other Creditors		8,390	-
			<u></u>	<u></u>
			547,658	571,961
			<u></u>	<u></u>

**COMMON PURPOSE CUSTOMISED LIMITED**  
(formerly known as Civilia Ltd)

**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**YEAR ENDED 31 JULY 2011**

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<b>8. SHARE CAPITAL</b>	<b>2011</b>	<b>2010</b>
	<b>£</b>	<b>£</b>
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 ultimate parent company, The Common Purpose Charitable Trust

**10. SUBSEQUENT EVENTS**

The group had secured an overdraft of £300,000 which will be required to reduce to £200,000 in April 2012 and will be subject to review by the bank in July 2012, on which the group is reliant for the going concern basis to apply. The overdraft facility contains cross guarantees from all group entities. In addition a commitment by a relative of Management to provide an interest bearing loan of £300,000 up to July 2013 has been secured.

**11. POST BALANCE SHEET EVENT**

Post year end the group was restructured so that each organisation became a direct subsidiary of Common Purpose Charitable Trust

