

COMMON GROUND
(A COMPANY LIMITED BY GUARANTEE)
REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2019

Company number: 01645674

Registered Charity: 326335

E d w a r d s & K e e p i n g

Chartered Accountants

COMMON GROUND

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COMMON GROUND

REFERENCE AND ADMINISTRATIVE INFORMATION

Registered charity 326335

Company number 01645674

Address Ford, Pineapple Lane, Salwayash
Bridport, Dorset DT6 5HZ

Registered Office Ford, Pineapple Lane, Salwayash
Bridport, Dorset DT6 5HZ

Trustees

Tim Dee
Neil Sinden
Gareth Evans
Julian Francis
Stephen Boyce
Alexa De Ferranti

Advisors:

Accountants Edwards and Keeping, Chartered Accountants
Unity Chambers, 34 High East Street
Dorchester, Dorset DT1 1HA

Independent examiner M J McMahon FCA
2 North Street, Charminster
Dorchester, Dorset DT2 9QS

COMMON GROUND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2019

The Trustees present their report and the accounts of Common Ground for the year ended 31 December 2019 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the charitable company's memorandum and articles and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) published in October 2019. In preparing this annual report the trustees confirm that due regard has been paid to the public benefit guidance published by the Charity Commission.

Trustees of the Charity

The trustees who have served during the year end since the year end were as follows:

Tim Dee
Neil Sinden
Gareth Evans
Julian Francis
Paula Marshall (resigned 16 September 2019)
Stephen Boyce (appointed 16 September 2019)
Alexa De Ferranti (appointed 16 September 2019)

Objectives and activities for the public benefit

The charity's objectives and principal activity continue to be that of inspiring, informing and encouraging people in the care and celebration of their own localities, linking nature and culture.

From maintenance of its extensive website, creation of publications, conference and workshop speaking, working with the media, collaboration with other bodies and advisory work, all of Common Ground's activities are for public benefit.

Achievements and performance

After a busy period culminating in the Yorkshire Sculpture Park show, the cinematic release of Arcadia (conceived and co-produced by Common Ground) and continued development of Seasonal Schools, we entered a quieter period for 2019: a time to reflect on past projects and a moment that marked the end of a period of transition from Sue Clifford and Angela King.

The intention was to slow things down but also focus on Dorset-based projects, particularly the gradual development of Raise the Roof to explore the meaning and possibility of vernacular building in the 21st century. The project is ambitious and ongoing, so much work was done in building local partnerships and funding bids with other organisations and Bridport Town Council, to prepare for the commissioning of research by the Turner-prize winners Assemble, funded by Arts Council England. The project began its first phases towards the end of 2019 and continues in 2020 and beyond.

Living with Trees, a book with Robin Walter, was successfully crowdfunded and the process of editing and producing the book was begun. This project was also funded by the Woodland Trust, Trees for Cities and other small organisations. Discussions were had about the structure of the organisation, which sought to alleviate the pressure and emphasis on Gracie and Adrian going forward, and define what role and aims the organisation should have in future. For this purpose we also welcome two new Trustees: Alexa de Ferranti and Stephen Boyce, both based in Dorset

COMMON GROUND

REPORT OF THE TRUSTEES (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2019

Financial review

Common Ground received fees and supplies income of £nil during the year with total income of £35,308, compared with £58,021 in the previous year. There was a corresponding reduction in expenditure on raising funds which totalled £29,081 (2018 £47,552) and on charitable activities; £5,681 (2018 £14,122); total expenditure being £34,762 compared with £61,674 in 2018.

Net income for the year was £546, compared with net expenditure of £3,653 in the previous year, so that total funds were £9,182 at 31 December 2019.

Policy on reserves

The reserves policy aims to build up sufficient funds to absorb setbacks and fundraising difficulties as well as allowing opportunity and challenges to be faced positively. Minimum reserves should cover liabilities - sufficient for rent and overhead commitments - but we struggle to achieve savings of unrestricted reserves which usually get allocated to help with matching funding for projects and gaps between projects.

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 22 June 1982 and registered as a charity on 23 May 1983. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and appointment of trustees

The board has the power to appoint and remove trustees as it considers it fit to do so. To remove a trustee at least half the board must pass a resolution after giving the members fourteen clear day's notice of the resolution specifying the circumstances.

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Approved by the trustees for issue on 15 July 2020 and signed on their behalf by

Julian Francis

COMMON GROUND

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF COMMON GROUND

I report to the charity trustees on my examination of the accounts of Common Ground for the year ended 31 December 2019, set out on pages 5 to 9.

Responsibilities and basis of report

As the charity trustees (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 211 Act'). In carrying out my examination I have followed the directions given by the Charity commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1) accounting records were not kept in respect of the company as required by section 386 of the 2006 Act, or
- 2) the accounts do not accord with those records
- 3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4) the accounts have not been prepared in accordance with methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached

M J McMahon FCA

2 North Street
Charminster
Dorchester
Dorset
DT2 9QS

COMMON GROUND

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2019

	Total funds (unrestricted) 2019 £	Total funds (unrestricted) 2018 £
Income		
Donations from individuals	3,488	12,144
Donations from institutions	8,750	14,750
Fees and supplies	-	12,300
Sales of goods and services	23,042	18,824
Interest receivable on bank deposits	28	3
Total income	35,308	58,021
Expenditure		
Film and publication production costs	29,081	47,552
Wages and salaries	-	-
Subcontract cost	-	-
Travel and subsistence	1,309	3,564
Rent and rates	1,072	6,474
Repairs and renewals	-	87
Telephone	133	354
Advertising and marketing	407	
Stationery, sundries and computer expenses	1,026	1,041
Bank charges	266	338
Depreciation	-	217
Accountancy and independent examination	1,468	1,190
Total expenditure	34,762	61,674
Net income/(expenditure) for the year	546	(3,653)
Reconciliation of funds		
Funds brought forward	8,636	12,289
Funds carried forward	9,182	8,636

BALANCE SHEET
AS AT 31 DECEMBER 2019

		2019	2018
	Notes	£	£
Fixed assets			
Tangible assets	3	8	8
		<u>8</u>	<u>8</u>
Current assets			
Stock		-	-
Debtors	4	5,728	2,682
Cash at bank and in hand		9,614	10,032
		<u>15,342</u>	<u>12,714</u>
Liabilities			
Creditors: amounts falling due within one year	5	(6,168)	(4,086)
Net current assets		<u>9,174</u>	<u>8,628</u>
Net assets		<u>9,182</u>	<u>8,636</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		9,182	8,636
Total funds		<u>9,182</u>	<u>8,636</u>

For the year ending 31 December 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime .

Approved by the trustees for issue on 15 July 2020 and signed on their behalf by

Julian Francis
Trustee

COMMON GROUND

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2019

1 Accounting policies

(a) Basis of preparation

Common Ground is a private charitable company limited by guarantee and incorporated in England and Wales. In the event of liquidation, the liability in respect of the guarantee is limited to £1 per member. The address of the registered office is given in the Charity information on page 1 of these accounts.

Common Ground constitutes a public benefit entity as defined by FRS 102. The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The accounts are prepared on a going concern basis under the historical cost convention. The accounts are presented in sterling which is the functional currency of the Trust and rounded to the nearest £.

The significant accounting policies applied in the preparation of these accounts are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was needed. No restatements were required.

(b) Income

All income is recognised when the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount receivable can be measured reliably. No expenditure is netted off income.

Investment income is earned through holding assets for investment purposes such as shares and property. It includes dividends, interest and rent. Interest income is recognised using the effective interest method and dividend and rent income is recognised as the Trust's right to receive payment is established.

(c) Expenditure

Expenditure is recognised on an accruals basis as soon as there is a legal or constructive obligation committing the charity to the expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure includes any VAT which cannot be fully recovered.

Donations and grants payable are payments made to third parties in the furtherance of the charitable objects of the charity. In the case of an unconditional grant offer this is accrued as a commitment once the trustees have approved the application and the recipient has been notified of the grant award.

NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2019

Tangible fixed assets purchased for continuing use by the charity are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:-

Fixtures and fittings over 4 years

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

	2019	2018
This is stated after charging:	£	£
Depreciation	-	217
Accountants' fees		
Other services - accountancy	1,468	1,190

	Fixtures, fittings and equipment £
Cost	
At 1 January 2019 and at 31 December 2019	15,753
Depreciation	
At 1 January 2019	15,745
Charge for the year	-
At 31 December 2019	15,745
Net book value	
At 31 December 2019	8
At 31 December 2018	8

COMMON GROUND

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2019

4 Debtors

	2019	2018
	£	£
Trade debtors	1,692	67
Prepayments	3,315	2,315
Other debtors	721	300
	<u>5,728</u>	<u>2,682</u>

5 Creditors: amounts falling due within one year

	2019	2018
	£	£
Trade creditors	1,517	2,416
Other creditors	433	903
Accruals and receipts in advance	4,218	767
	<u>6,168</u>	<u>4,086</u>