

COMMON GROUND
(A COMPANY LIMITED BY GUARANTEE)
REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2016

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 Lower Dairy, Toller Fratrum
Dorchester, Dorset DT2 0EL

Registered Office Lower Dairy, Toller Fratrum
Dorchester, Dorset DT2 0EL

Trustees

Barbara Bender (resigned 1 May 2016)
Robin Grove-White (resigned 31 January 2017)
Richard Mabey (resigned 1 May 2016)
Rupert Nabarro
Tim Dee
Neil Sinden
Gareth Evans
Julian Francis (appointed 12 December 2016)
Paula Marshall (appointed 31 May 2016)

Advisors:

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

Independent examiner M J McMahon FCA
Old Bakehouse
10a North Street, Charminster
Dorchester, Dorset DT2 9JS

COMMON GROUND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2016

The trustees present their report and the accounts of Common Ground for the year ended 31 December 2016 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

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 on 16 July 2014 (as amended by Update Bulletin 1 published on 2 February 2016). In preparing this annual report the trustees confirm that due regard has been paid to the public benefit guidance published by the Charity Commission.

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

Common Ground's activities have intensified during this past year, with many new projects emerging and an increase in income from fundraising and work for third parties like the Woodland Trust.

Common Ground has taken a leading role in the Arcadia film project which has been funded by the British Film Institute production fund. Directed by a Scottish director (Paul Wright) and co-produced by a production company based in Glasgow, the film is an exploration of our relationship with the land shaped by various film archives, including the BFI. The film is now in production and first cut will be complete by February/March 2017.

The Ground Work literary anthology edited by Tim Dee and to be published by Cape in 2018 is underway, with a rich and varied list of contributors revisiting similar themes to those in Common Ground's Second Nature publication of 1983.

Common Ground has produced the LEAF! newspaper for the Woodland Trust. Four issues have been published with 80,000 copies distributed UK-wide. Common Ground is in talks with the Woodland Trust about commissioning another four issues of the newspaper for 2017. The project has provided an income stream and enabled Common Ground to commission new writing and art, and to develop ideas for the future. Common Ground has also started working with the Woodland Trust on various artists' residencies around the UK funded by the Woodland Trust relating to its Tree Charter campaign.

The Prime Coppice short film about a community woodland in West Dorset was completed. This was funded by AONB and Communities Living Sustainably.

Arboreal: A collection of woodland writing edited by Adrian Cooper has been published by Little Toller Books in collaboration with Common Ground. Events relating to the book are being developed with Caught by the River at Port Eliot the Good Life festival in Liverpool and the Hay Festival with the Woodland Trust. The book has also been favourably reviewed in Nature, the Times Literary Supplement (TLS), The Guardian, Caught by the River, Countryman, Small Woods, Country Life magazine and the New Statesman, as well as being applauded by Hilary Mantel in the TLS.

Common Ground started a new collaboration with the Architectural Association at Hooke Park and architectural designer Clementine Blakemore called new Vernaculars. We are about to start fund raising for the design and making of a new community space in West Dorset which will explore the relationship between architecture and place.

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REPORT OF THE TRUSTEES (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2016

Achievements and performance (continued)

Tree Stories - the Exeter Trees Tales project with Jos Smith, Luke Thompson and Rose Ferraby - has now been completed. The project was funded by The National Academics and Creatives Exchange (run by Cultural Capital Exchange in London). A map and book were launched on 4 December 2016.

Common Ground was visited by curators from the Yorkshire Sculpture Park to discuss plans for a major show in 2018. There will be two strands to the show: past projects and present work, presented in two buildings. There will also be some outdoor artist residencies work as well as an extensive education programme.

Looking forward, Common Ground needs to establish a longer-term funding strategy to make the most of the current infrastructure and support each project to its full potential.

Financial review

Common Ground received fees and supplies income of £43,476 during the year, boosting total income to £55,825, compared with £9,961 in the previous year. This was matched with increased expenditure on raising funds of £33,968 (2015 £3,640) and charitable activities of £21,042 (2015 £11,744); total expenditure being £55,010 compared with £15,834 in 2015.

Net income for the year was £815, compared with net expenditure of £5,423 in the previous year, so that total funds were £6,704 at 31 December 2016.

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 18 September 2017 and signed on their behalf by

Julian Francis

COMMON GROUND

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF COMMON GROUND

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

Respective responsibilities of the trustees and examiner

The trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met: or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

M J McMahon FCA

25/09/2017
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10a North Street
Charmimster
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Dorset
DT2 9Qs

COMMON GROUND

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2016

	Total funds (unrestricted) 2016 £	Total funds (unrestricted) 2015 £
Income		
Donations from individuals	3,636	5,673
Donations from institutions	7,235	3,335
Fees and supplies	43,476	-
Sales of goods and services	1,477	950
Interest receivable on bank deposits	1	3
Total income	55,825	9,961
Expenditure		
Film and publication production costs	33,967	3,640
Wages and salaries	7,400	4,400
Subcontract cost	-	470
Travel and subsistence	-	1,405
Rent and rates	8,899	1,022
Repairs and renewals	-	484
Telephone	560	-
Stationery, sundries and computer expenses	606	767
Sundry expenses	-	149
Bank charges	64	71
Depreciation	2,554	2,556
Accountancy and independent examination	960	420
Total expenditure	55,010	15,384
Net income/(expenditure) for the year	815	(5,423)
Reconciliation of funds		
Funds brought forward	5,889	11,312
Funds carried forward	6,704	5,889

BALANCE SHEET
AS AT 31 DECEMBER 2016

		2016	2015
	Notes	£	£
Fixed assets			
Tangible assets	3	1,368	3,922
		<u>1,368</u>	<u>3,922</u>
Current assets			
Stock		-	17
Debtors	4	570	560
Cash at bank and in hand		7,282	4,694
		<u>7,852</u>	<u>5,271</u>
Liabilities			
Creditors: amounts falling due within one year	5	(2,516)	(3,304)
Net current assets		<u>5,336</u>	<u>1,967</u>
Net assets		<u>6,704</u>	<u>5,889</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		6,704	5,889
Total funds		<u>6,704</u>	<u>5,889</u>

For the year ending 31 December 2016 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 18 September 2017 and signed on their behalf by

Neil Sinden
Trustee

Julian Francis
Trustee

COMMON GROUND

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2016

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 on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

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 2016

4 Debtors

	2016	2015
	£	£
Prepayments	270	260
Other debtors	300	300
	<u>570</u>	<u>560</u>

5 Creditors: amounts falling due within one year

	2016	2015
	£	£
Trade creditors	1,304	2,450
Other creditors	432	434
Accruals and receipts in advance	780	420
	<u>2,516</u>	<u>3,304</u>