

COMMON GROUND
(A COMPANY LIMITED BY GUARANTEE)
REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2018

Company number: 01645674

Registered Charity: 326335

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

Chartered Accountants

COMMON GROUND

CONTENTS

	Page
Reference and administrative information	1
Report of the trustees	2 - 3
Independent examiner's report	4
Statement of financial activities (including income and expenditure account)	5
Balance sheet	6
Notes to the accounts	7 - 9

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

Tim Dee
Neil Sinden
Gareth Evans
Julian Francis
Paula Marshall

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 2018*

The trustees present their report and the accounts of Common Ground for the year ended 31 December 2018 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

2018 continued an extremely busy period for Common Ground. The main aim of the activity was to connect our philosophy and projects with a younger generation and reconnect with those who were familiar with Common Ground historically. The activity also helped forge collaborative relationships with larger charities

These projects were varied but all share the intention of helping shape the identity and purpose of Common Ground in the future. The projects included: an exhibition of past and present work at the Yorkshire Sculpture Park (YSP) in the Bothy and Garden galleries, running from May-September 2018; the publication of a free newspaper for the YSP, celebrating past and present projects; show the conception and co-production of a feature length archive film, Arcadia, directed by Paul Wright with music composed by Adrian Utley and Will Gregory, which explores our complex relationship with the land and received widespread reviews; the support of community screening events around the UK of Harvest Film Festival competition films and Arcadia; a series of art residencies and short films exploring the relationship between trees, woods and people across the UK, with artists James Webb, Assemble, Kurt Jackson, Somewhere Nowhere, Christine Mackay, Owen Griffiths, Alec Finlay and Clementine Blakemore; the publication of Ground Work (edited by Tim Dee); further development and funding of the community handbook, Living with Trees.

After this busy period, Common Ground will again slow the output of works for 2019 and 2020 in order to reflect on the impact of the work and to shape its future manifesto and organisational structure

COMMON GROUND

REPORT OF THE TRUSTEES (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2018

Financial review

Common Ground received fees and supplies income of £12,300 during the year with total income to £58,021, compared with £171,584 in the previous year. There was a corresponding reduction in expenditure on raising funds which totalled £47,552 (2017 £143,320) and on charitable activities; £14,122 (2017 £22,679); total expenditure being £61,674 compared with £165,999 in 2017.

Net expenditure for the year was £3,653, compared with net income of £5,315 in the previous year, so that total funds were £8,636 at 31 December 2018.

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 16 September 2019 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 2018, 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

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent

- 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
- 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

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 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 2018

	Total funds (unrestricted) 2018 £	Total funds (unrestricted) 2017 £
Income		
Donations from individuals	12,144	795
Donations from institutions	14,750	18,017
Fees and supplies	12,300	146,000
Sales of goods and services	18,824	6,771
Interest receivable on bank deposits	3	1
Total income	58,021	171,584
Expenditure		
Film and publication production costs	47,552	143,320
Wages and salaries	-	6,532
Subcontract cost	-	-
Travel and subsistence	3,564	5,877
Rent and rates	6,474	5,212
Repairs and renewals	87	904
Telephone	354	418
Advertising and marketing	857	-
Stationery, sundries and computer expenses	1,041	141
Bank charges	338	82
Depreciation	217	1,143
Accountancy and independent examination	1,190	2,370
Total expenditure	61,674	165,999
Net income/(expenditure) for the year	(3,653)	5,585
Reconciliation of funds		
Funds brought forward	12,289	6,704
Funds carried forward	8,636	12,289

BALANCE SHEET
AS AT 31 DECEMBER 2018

		2018	2017
	Notes	£	£
Fixed assets			
Tangible assets	3	8	225
		<u>8</u>	<u>225</u>
Current assets			
Stock		-	-
Debtors	4	2,682	7,385
Cash at bank and in hand		10,032	8,875
		<u>12,714</u>	<u>16,260</u>
Liabilities			
Creditors: amounts falling due within one year	5	(4,086)	(4,196)
Net current assets		<u>8,628</u>	<u>12,064</u>
Net assets		<u>8,636</u>	<u>12,289</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		8,636	12,289
Total funds		<u>8,636</u>	<u>12,289</u>

For the year ending 31 December 2018 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 16 September 2019 and signed on their behalf by

Julian Francis
Trustee

COMMON GROUND

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2018

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.

COMMON GROUND

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2018

(d) Tangible fixed assets

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
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(e) Stock

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).

2 Net income for the year

	2018 £	2017 £
This is stated after charging:		
Depreciation	217	1,143
Accountants' fees		
Other services - accountancy	1,190	2,370

3 Tangible fixed assets

	Fixtures, fittings and equipment £
Cost	
At 1 January 2018 and at 31 December 2018	15,753
Depreciation	
At 1 January 2018	15,528
Charge for the year	217
At 31 December 2018	15,745
Net book value	
At 31 December 2018	8
At 31 December 2017	225

NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2018

4 Debtors

	2018	2017
	£	£
Trade debtors	67	3,000
Prepayments	2,315	1,317
Other debtors	300	3,068
	<u>2,682</u>	<u>7,385</u>

5 Creditors: amounts falling due within one year

	2018	2017
	£	£
Trade creditors	2,416	2,263
Other creditors	903	433
Accruals and receipts in advance	767	1,500
	<u>4,086</u>	<u>4,196</u>