

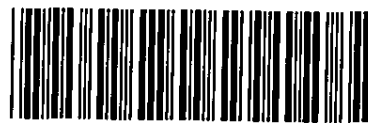
COMMUNITY AND SAFETY SERVICES LIMITED

Registered number: SC308081

Directors' Report and Financial Statements

For the year ended 31 March 2015

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COMMUNITY AND SAFETY SERVICES LIMITED

Financial Statements

For the year ended 31 March 2015

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COMMUNITY AND SAFETY SERVICES LIMITED
Company Information

Officers and Professional Advisors

Board of Directors

Philip Walker – Managing Director
Nina Baker
Catherine Fallon
Andrew Bates

Company Secretary

Burness Paul LLP

Registered Office and Principal Address

Eastgate
727 London Road
Glasgow
G40 3AQ

communitysafetyglasgow.org

Auditor

Scott-Moncrieff
Chartered Accountants
25 Bothwell Street
Glasgow
G2 6NL

Principal Bankers

Clydesdale Bank Plc
30 St Vincent Place
Glasgow
G1 2HL

Solicitors

Burness Paul LLP
50 Lothian Road
Festival Square
Edinburgh
EH3 9WJ

Brodies LLP
2 Blythswood Square
Glasgow
G2 4AD

COMMUNITY AND SAFETY SERVICES LIMITED

DIRECTORS' REPORT

For the year ended 31 March 2015

The directors present their report and the audited financial statements for the year ended 31 March 2015.

Principal activity

Community & Safety Services Limited (CSS) was established as Community Safety Glasgow's (CSG) trading subsidiary in 2009. The company is registered in Scotland SC308081. Community and Safety Services allows CSG to deliver services to non GCC customers with no affect to the parent company's charitable status.

The main areas of service delivery were:-

- Antisocial Behaviour Services
- Lone worker
- Alarm & CCTV monitoring
- Security Services.

The above services are delivered to a number of customers; however the main customers were -

- 24 Glasgow based Housing Associations
- Guardian 24

The strategy for 2015/16 is to continue to grow the services provided by the Alarm Receiving Centre.

Review of Business

The Profit and Loss Account on page 6 reflects a profit for the year amounting to £19k, (before gift aid of £55k to Community Safety Glasgow).

The receipt of income in year of £560k was allocated in accordance with all funding guidelines.

The movement against shareholders' funds represents the net position of funding against expenditure in the financial year ending 31 March 2015, inclusive of Gift Aid.

The budget for 2015-16 indicates that Community and Safety Services Ltd will generate a small profit.

The financial statements are prepared on a going concern basis.

Directors

The directors during the year and up to the date of approval of the financial statements were:

Philip Walker – Managing Director
Nina Baker – appointed 7 Oct 2014
Catherine Fallon - appointed 7 Oct 2014
Wayne Mawson - appointed 7 Oct 2014, resigned 6 May 2015
Carol Connolly – resigned 7 Oct 2014
Eileen Marshall - resigned 7 Oct 2014
Andrew Bates – appointed 6 May 2015

COMMUNITY AND SAFETY SERVICES LIMITED

DIRECTORS' REPORT

For the year ended 31 March 2015

Statement of Directors' responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that 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 accounting estimates that are reasonable and prudent; and
- 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.

Disclosure of information to auditor

To the knowledge and belief of each of the persons who are directors at the time the report is approved:

- So far as the director is aware, there is no relevant information of which the company's auditor is unaware, and;
- He/she has taken all the steps that he/she ought to have taken as a director in order to make himself/herself aware of any relevant audit information and to establish that the company's auditor is aware of the information.

Auditor

A resolution to re-appoint Scott-Moncrieff, Chartered Accountants, as auditor will be put to members at the annual general meeting.

Small company exemptions

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

By order of the board


P Walker
Director

Date: 25 August 2015

COMMUNITY AND SAFETY SERVICES LIMITED

Independent auditor's report to the members of Community and Safety Services Limited

We have audited the financial statements of Community and Safety Services Limited for the year ended 31 March 2015 which comprise the Profit and Loss Account, Balance Sheet and related notes. The financial reporting framework which has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the company's members as a body, in accordance with Chapter 3 of Part 16 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 auditor

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 and express an opinion on 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 (APB's) Ethical Standards for Auditors.

Scope of the audit of financial statements

A description of the scope of an audit of financial statements is provided on the Financial Reporting Council's website at www.frc.org.uk/auditscopeukprivate.

Opinion on the 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 March 2015 and of its loss for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Opinion on other matter 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.

COMMUNITY AND SAFETY SERVICES LIMITED

Independent auditor's report to the members of Community and Safety Services Limited

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; or
- the directors were not entitled to prepare the financial statements and the directors' report in accordance with the small companies regime, and take advantage of the small companies exemption in preparing the financial statements and directors' report; or
- the directors were not exempt from the requirement to prepare a strategic report.

Scott-Moncrieff

Allison Gibson, Senior Statutory Auditor
For and on behalf of Scott-Moncrieff, Statutory Auditor
Chartered Accountants
25 Bothwell Street
Glasgow
G2 6NL

Dated: *25 August 2015*

COMMUNITY AND SAFETY SERVICES LIMITED

**Profit and Loss Account
For the year ended 31 March 2015**

| | Note | 31 March 2015 £ | 31 March 2014 £ |
|---|-------------|----------------------------|----------------------------|
| Turnover | | 560,030 | 437,154 |
| Cost of sales | | <u>(503,855)</u> | <u>(336,947)</u> |
| Gross Profit | | 56,175 | 100,207 |
| Administrative expenses | | <u>(37,188)</u> | <u>(33,462)</u> |
| Operating profit | 2 | 18,987 | 66,745 |
| Gift aid payment to charitable parent company | | <u>(54,639)</u> | <u>-</u> |
| (Loss) / profit on ordinary activities before taxation | | (35,652) | 66,745 |
| Tax on profit on ordinary activities | 4 | <u>-</u> | <u>-</u> |
| (Loss) / Profit on ordinary activities after taxation | 8 | <u><u>(35,652)</u></u> | <u><u>66,745</u></u> |

The notes on pages 8 and 9 form part of these financial statements

COMMUNITY AND SAFETY SERVICES LIMITED

Balance Sheet As at 31 March 2015

| | Note | 31 March 2015 | | 31 March 2014 | |
|---|------|------------------|---------------|------------------|---------------|
| | | £ | £ | £ | £ |
| Current Assets | | | | | |
| Debtors | 5 | 122,672 | | 81,757 | |
| Cash at bank and in hand | | <u>139,221</u> | 261,893 | <u>121,252</u> | 203,009 |
| Creditors: amounts falling due within one year | 6 | <u>(242,904)</u> | (242,904) | <u>(148,368)</u> | (148,368) |
| Net Assets | | | <u>18,989</u> | | <u>54,641</u> |
| Capital & Reserves | | | | | |
| Called up Share Capital | 7 | | 2 | | 2 |
| Profit and Loss Account | 8 | | 18,987 | | 54,639 |
| Shareholders' funds | | | <u>18,989</u> | | <u>54,641</u> |

The financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were authorised for issue by the Board on 25 August 2015 and signed on its behalf by:

P Walker

Director

Company Number: SC308081

The notes on pages 8 and 9 form part of these financial statements

COMMUNITY AND SAFETY SERVICES LIMITED

Notes to the Financial Statements For the year ended 31 March 2015

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Going Concern

Community and Safety Services Limited was profit making for the year prior to making a gift aid payment to its charitable parent and had net assets at 31 March 2015. The directors are satisfied that there are sufficient resources in place to continue operating for the foreseeable future. Thus the directors are satisfied that the use of the going concern basis of accounting is appropriate.

Turnover

Turnover represents the sales value of goods supplied and services provided during the year, net of Value Added Tax.

Deferred Tax

Deferred tax is provided in respect of the tax effect of all timing differences that have originated but not reversed at the balance sheet date.

A deferred tax asset is regarded as recoverable and therefore recognised only when on the basis of all available evidence, it can be regarded as more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on a non discounted basis, at the average tax rates that are expected to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Capitalisation

Assets with a purchase value of £10,000 or more are capitalised.

To date no assets have been purchased that meet this criteria for capitalisation.

2. Operating Profit

| | 2015 £ | 2014 £ |
|--|--------------|--------------|
| Operating profit is stated after charging: | | |
| Auditor's remuneration | 1,800 | 2,046 |
| Total | 1,800 | 2,046 |

3. Directors' emoluments

The directors did not receive any emoluments during the year (2014: £nil).

4 Taxation

Profits have been generated by the company in the year, and it is the intention of the Board of Directors to gift aid those to its parent company in due course. As such no corporation tax will be due in respect of the current year or previous year.

5. Debtors

| | 2015 £ | 2014 £ |
|--------------------------------|----------------|---------------|
| Trade debtors | 120,063 | 80,173 |
| Other debtors | 2 | 2 |
| Prepayments and accrued income | 2,607 | 1,582 |
| | 122,672 | 81,757 |

COMMUNITY AND SAFETY SERVICES LIMITED

Notes to the Financial Statements For the year ended 31 March 2015

6. Creditors: amounts falling due within one year

| | 2015 £ | 2014 £ |
|------------------------------------|----------------|----------------|
| Trade creditors | - | 341 |
| Amounts owed to group undertakings | 86,457 | 52,338 |
| Other creditors | 156,447 | 95,689 |
| | <u>242,904</u> | <u>148,368</u> |

7. Called up Share Capital

| | 2015 £ | 2014 £ |
|------------------------------------|-----------|-----------|
| Allotted, called up and fully paid | | |
| 2 Ordinary Shares of £1 each | <u>2</u> | <u>2</u> |

8. Profit and Loss Account

| | £ |
|------------------|-----------------|
| At 1 April 2014 | 54,639 |
| Loss for year | <u>(35,652)</u> |
| At 31 March 2015 | <u>18,987</u> |

9. Related party transactions

As permitted under FRS8, transactions with other group companies have not been disclosed as related party transactions.

The company considers Glasgow City Council to be a related party by virtue of two directors of the parent company being Councillors for the city of Glasgow.

As at the year end Glasgow City Council owed the company a net balance of £nil (2014:nil).

Due to the nature of the Company's operations and the composition of its parent company's Board of Directors being drawn from local public sector organisations, it is inevitable that transactions will take place with organisations in which a member of the Board of Directors may have an interest. All transactions involving organisations in which a member of the Board of Directors may have a material interest are conducted at arm's length and in accordance with normal project and procurement procedures.

The Company had no transactions during the year and did not work in partnership with any organisations in which members of the Board of the parent company hold or held official positions.

10. Parent Undertaking

The company is wholly owned by the charitable company Community Safety Glasgow.

The results of the company are consolidated within the group accounts of Community Safety Glasgow. The consolidated accounts are available from that company's registered office.

11. Ultimate Controlling Party

There is no ultimate controlling party.