

COMMUNITY AND SAFETY SERVICES LIMITED

Registered number: SC308081

Directors' Report and Dormant Unaudited Financial Statements

For the year ended 31 March 2023



COMMUNITY AND SAFETY SERVICES LIMITED
Dormant Unaudited Financial Statements
For the year ended 31 March 2023

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COMMUNITY AND SAFETY SERVICES LIMITED

Company Information

Officers and Professional Advisors

Board of Directors

Eileen Marshall

Company Secretary

Brodies Secretarial Services Limited

Registered Office and Principal Address

Glasgow City Council C/O Corporate & Property Law
40 John Street
Glasgow
G1 1JL

communitysafetyglasgow.org

Principal Bankers

Royal Bank of Scotland
10 Gordon Street
Glasgow G1 3PL

Solicitors

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

Brodies LLP
100 Queen Street
Glasgow G1 3BX

COMMUNITY AND SAFETY SERVICES LIMITED

DIRECTORS' REPORT

For the year ended 31 March 2023

The directors present their report and the unaudited financial statements for the year ended 31 March 2023.

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 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;
- 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 to 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.

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 allowed CSG to deliver services to non GCC customers with no affect to the parent company's charitable status.

The City Council has agreed that the services provided by the trading company will continue post transfer.

Review of Business

The City Council's City Administration Committee at a meeting on the 19 April 2018 agreed that the service level agreements between GCC and CSG would be terminated no later than the 31 March 2019 and the current services provided under these agreements would be transferred into the Council under the management of the Executive Director of Neighbourhoods and Sustainability.

The company ceased trading on the 16 February 2019 and has not traded during the year. The company received no income and incurred no expenditure and therefore made neither profit or loss.

Per the terms of the Transfer agreement all balances have transferred to the parent company. The net value of the balance sheet is £2 representing the share capital held.

Dormant Company

The financial statements are no longer prepared on a going concern basis as the company ceased trading on 16 February 2019, and there have been no transactions for the year ended 31 March 2023. For the above reasons, the company have prepared the financial statements on the basis of a dormant company and claim audit exemption under section 480 of the Companies Act 2006.

The company will continue to exist due to potential equal pay claims. This matter was considered by the City Council's City Administration Committee on 30th May 2019.

COMMUNITY AND SAFETY SERVICES LIMITED

DIRECTORS' REPORT

For the year ended 31 March 2023

Directors

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

Eileen Marshall – appointed 17 February 2019

Small company exemptions

This report has been prepared taking advantage of the small companies exemption of section 415A of the Companies Act 2006.

This report was approved by the Board on 23/8/23
and signed on its behalf by:-

A handwritten signature in black ink, appearing to read 'E Marshall', written in a cursive style.

Eileen Marshall
Director

COMMUNITY AND SAFETY SERVICES LIMITED

Balance Sheet

As at 31 March 2023

	Note	31 March 2023		31 March 2022	
		£	£	£	£
Current Assets					
Debtors		-		-	
Cash and cash equivalents	8	<u>2</u>	2	<u>2</u>	2
Creditors: amounts falling due within one year		<u>-</u>	-	<u>-</u>	-
Net assets		<u><u>2</u></u>		<u><u>2</u></u>	
Capital & Reserves					
Called up share capital	9		2		2
Profit and loss account			-		-
		<u><u>2</u></u>		<u><u>2</u></u>	

For the year ending 31 March 2023 the company was entitled to exemption from audit under section 480 of the Companies Act 2006 relating to dormant 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 accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were authorised for issue by the directors on 23/8/23 and are signed on their behalf by:



Eileen Marshall
Director
Company Number: SC308081

The notes on pages 5 to 6 form part of these financial statements

COMMUNITY AND SAFETY SERVICES LIMITED

Notes to the Dormant Unaudited Financial Statements

For The Year Ended 31 March 2023

1. General information

These financial statements are presented in Pounds Sterling (GBP), as that is the currency in which the majority of the company's transactions are denominated and rounded to the nearest £. They comprise the financial statements of the company.

Community and Safety Services Limited 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 Glasgow City Council customers with no effect to the parent company's charitable status.

Community and Safety Services Limited is a company limited by shares incorporated in the United Kingdom and registered in Scotland. Details of the registered office can be found on the company information page of these financial statements.

2. Statement of compliance

The financial statements are prepared in compliance with Financial Reporting Standard 102 Section 1A, "The Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice applicable to Small Entities) and the Companies Act 2006.

3. Accounting Policies

Basis of Preparation

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 Section 1A, "the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice applicable to Small Entities) and the Companies Act 2006.

The preparation of financial statements in compliance with Section 1A of FRS102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the company's accounting policies (see note 4).

Financial reporting standard 102 – reduced disclosure exemptions

The company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by the FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland":

- The requirements of Section 7 Statement of Cashflows and Section 3 Financial Statement Presentation paragraph 3.17(d). This information is included in the consolidated financial statements of Community Safety Glasgow as at 31 March 2019, and these financial statements may be obtained from that company's registered office.

Going Concern

Community and Safety Services Limited has net assets as at 31 March 2023 of £2. This is in line with the terms of the Transfer Agreement between the company and the charitable parent company whereby all the assets and liabilities are transferred to the charity. The company ceased trading on 16 February 2019 and therefore the company is no longer considered as a going concern and the financial statements are prepared on the basis of a dormant company.

Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

Deferred Tax

Deferred tax balances are recognized in respect of all timing differences that have originated but not reversed by the Balance Sheet date, except that:-

- the recognition of deferred tax assets is limited to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits; and
- any deferred tax balances are reversed if and when all conditions for retaining associated tax allowances have been met.

Deferred tax balances are not recognized in respect of permanent differences except in respect of business combinations, when deferred tax is recognized on the difference between the fair values of assets acquired and the future tax deductions available for them and the difference between the fair values of liabilities acquired and the amount that will be assessed for tax. Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

COMMUNITY AND SAFETY SERVICES LIMITED

Notes to the Dormant Unaudited Financial Statements

For The Year Ended 31 March 2023

4. Judgements in applying accounting policies and key sources of estimation

In preparing the financial statements, management is required to make estimates and assumptions which affect reported income, expenses, assets, and liabilities. Use of available information and application of judgement are inherent in the formation of estimates, together with past experience and expectations of future events that are believed to be reasonable under the circumstances. Actual results in the future could differ from such estimates.

The directors are satisfied that the accounting policies are appropriate and applied consistently. Key sources of estimation have been applied in calculating the provision for bad debts based on the directors' expectations of likely receipts after the year end.

5. Turnover

The company ceased trading on 16 February 2019 therefore no turnover has been generated in 2022-23.

6. Directors' emoluments

The directors did not receive any emoluments during the year (2022: £nil).

7. Taxation

Trading ceased on 16 February 2019 therefore no surplus has been generated in the year. Therefore there will be no corporation tax liability.

8. Cash and cash equivalents

	2023 £	2022 £
Current Account	<u>2</u>	<u>2</u>
	<u>2</u>	<u>2</u>

9. Share Capital

	2023 £	2022 £
Allotted, called up and fully paid		
2 Ordinary Shares of £1 each	<u>2</u>	<u>2</u>

The shares have full voting, dividend and capital distribution rights.

10. Related party transactions

The Company had no transactions during the year as the company ceased trading on 16 February 2019.

11. 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.

12. Ultimate Controlling Party

There is no ultimate controlling party