

Citywatch CCTV Northern Ireland

Northern Ireland · Charity number 101691

Details

Status	Overdue
Registered	2016-05-03
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	Cctv - 15 Barrack Street Lisburn Bt28 1tj BT28 1TJ
Phone	07841 020934
Email	info@citywatchni.co.uk
Website	www.citywatchni.co.uk

Activities

Purposes: The Company is established for the general benefit of the public and community of the Borough of Lisburn, County Antrim to 3.1 prevent and combat crime and anti-social behaviour 3.2 promote good citizenship within that Borough 3.3 enhance liaison between the community and the Police in crime prevention and detection 3.4 provide a secure and safe environment in public areas

What the charity does: The advancement of citizenship or community development

How the charity works: Advice/advocacy/information,Criminal justice

Who the charity helps: General public

Finances

Period end	Income	Expenditure	Assets	Employees
2024-03-31	£311,840	£319,081	£-48,431	9

Trustees

Name	Role	Appointed
Karen Marshall		
Martin Busch		
Mr Garry Macdonald		
Philip Dean		

Citywatch CCTV Northern Ireland

Northern Ireland - Charity number 101691

Accounts

CITYWATCH CCTV NORTHERN IRELAND

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities					
CCTV Operations		306,335	-	306,335	304,800
Radio Link		5,505	-	5,505	4,748
Total		<u>311,840</u>	<u>-</u>	<u>311,840</u>	<u>309,548</u>
 EXPENDITURE ON					
Charitable activities					
CCTV Operations		245,496	73,585	319,081	366,571
NET INCOME/(EXPENDITURE)		66,344	(73,585)	(7,241)	(57,023)
 RECONCILIATION OF FUNDS					
Total funds brought forward		176,885	139,372	316,257	373,280
TOTAL FUNDS CARRIED FORWARD		<u><u>243,229</u></u>	<u><u>65,787</u></u>	<u><u>309,016</u></u>	<u><u>316,257</u></u>

The notes form part of these financial statements

CITYWATCH CCTV NORTHERN IRELAND

Balance Sheet
31 March 2024

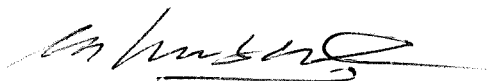
		Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	6	187,745	65,787	253,532	330,803
CURRENT ASSETS					
Debtors	7	35,952	-	35,952	8,699
Cash at bank		67,963	-	67,963	23,939
		103,915	-	103,915	32,638
CREDITORS					
Amounts falling due within one year	8	(48,431)	-	(48,431)	(47,184)
NET CURRENT ASSETS		55,484	-	55,484	(14,546)
TOTAL ASSETS LESS CURRENT LIABILITIES		243,229	65,787	309,016	316,257
NET ASSETS		243,229	65,787	309,016	316,257
FUNDS	10				
Unrestricted funds				243,229	176,885
Restricted funds				65,787	139,372
TOTAL FUNDS				309,016	316,257

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

The financial statements were approved by the Board of Trustees and authorised for issue on 5 December 2024 and were signed on its behalf by:



P A Dean - Trustee



M Busch - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Citywatch CCTV Northern Ireland is a private company limited by guarantee incorporated in Northern Ireland. In the event of the charity being wound up, every member of the company undertakes to contribute such amount as may be required not exceeding £ 1 to the company's assets if it should be wound up while he or she is a member or within one year after he or she ceases to be a member for payment of debts and liabilities of the company.

The address of the registered office is given in the charity information on page 2 of these financial statements.

The nature of the charity's operations and principal activities include operating of a CCTV monitoring system and a Radio link service.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

Critical accounting judgements and key sources of estimation uncertainty

The preparation for financial statements under FRS 102 requires estimates and assumptions to be made that affect both the value at which certain assets and liabilities are held at the balance sheet date and the amounts of revenue and expenditure recorded in the period. The directors believe the accounting policies chosen are appropriate to the particular circumstances and that the estimates, judgements and assumptions involved in the preparation of the financial statements are reasonable.

Accounting estimates made by management are based on information available to management at the time each estimate is made. Accordingly, actual outcomes may differ materially from current expectations. The estimates for which there is a significant risk of material adjustment to the financial statements are as follows:

Depreciation

The directors exercise judgement of the useful economic lives and residual values of all classes of fixed assets. These assets are then depreciated over their useful economic lives to their residual values.

Provision for doubtful debt

The directors review the recovery of trade debtors on a continuous basis for any indications of impairment. If such conditions are apparent and it is unlikely, due to deteriorated creditworthiness that the debt will be paid whether wholly or in part, a provision will be made.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

CITYWATCH CCTV NORTHERN IRELAND

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

1. ACCOUNTING POLICIES - continued

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Auditors' remuneration	2,500	2,500
Auditors' remuneration for non audit work	1,858	1,030
Depreciation - owned assets	77,271	76,707
	<u> </u>	<u> </u>

CITYWATCH CCTV NORTHERN IRELAND

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

4. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	164,367	188,307
Social security costs	9,675	12,130
Other pension costs	3,487	4,016
	177,529	204,453
	177,529	204,453

The average monthly number of employees during the year was as follows:

	2024	2023
CCTV operators	8	7
Management staff	1	1
	9	8
	9	8

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
CCTV Operations	302,300	2,500	304,800
Radio Link	4,748	-	4,748
	307,048	2,500	309,548
Total	307,048	2,500	309,548
EXPENDITURE ON			
Charitable activities			
CCTV Operations	293,552	73,019	366,571
	293,552	73,019	366,571
NET INCOME/(EXPENDITURE)	13,496	(70,519)	(57,023)

CITYWATCH CCTV NORTHERN IRELAND

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted fund £	Restricted fund £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	163,389	209,891	373,280
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>176,885</u>	<u>139,372</u>	<u>316,257</u>
6. TANGIBLE FIXED ASSETS			Plant and machinery £
COST			
At 1 April 2023 and 31 March 2024			<u>1,033,877</u>
DEPRECIATION			
At 1 April 2023			703,074
Charge for year			<u>77,271</u>
At 31 March 2024			<u>780,345</u>
NET BOOK VALUE			
At 31 March 2024			<u>253,532</u>
At 31 March 2023			<u>330,803</u>
7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2024 £	2023 £
Trade debtors		24,352	-
Prepayments and accrued income		<u>11,600</u>	<u>8,699</u>
		<u>35,952</u>	<u>8,699</u>

CITYWATCH CCTV NORTHERN IRELAND

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	6,769	20,805
Social security and other taxes	5,670	4,252
VAT	13,627	4,642
Accruals and deferred income	22,365	17,485
	48,431	47,184
	48,431	47,184

9. SECURED DEBTS

On the 23 March 2023 Lisburn & Castlereagh City Council obtained a chattels charge over some of the CCTV equipment of the charity to enable Lisburn & Castlereagh City Council to release funding for the 23/24 financial year. This charge remains in place at date of signing the accounts.

10. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	176,885	66,344	243,229
Restricted funds			
Restricted Funds	139,372	(73,585)	65,787
	316,257	(7,241)	309,016
TOTAL FUNDS	316,257	(7,241)	309,016

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	311,840	(245,496)	66,344
Restricted funds			
Restricted Funds	-	(73,585)	(73,585)
	311,840	(319,081)	(7,241)
TOTAL FUNDS	311,840	(319,081)	(7,241)

CITYWATCH CCTV NORTHERN IRELAND

Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

	2024	2023
	£	£
INCOME AND ENDOWMENTS		
Charitable activities		
Lisburn & Castlereagh City Council	250,000	250,000
Monitoring	56,335	52,300
Handset hire	5,505	4,748
Camera Integration	-	2,500
	311,840	309,548
Total incoming resources	311,840	309,548
 EXPENDITURE		
Charitable activities		
Wages	164,367	188,307
Social security	9,675	12,130
Pensions	3,487	4,016
System rental	20,567	32,970
Insurance	1,780	1,742
Light and heat	8,036	7,459
Repairs and Maintenance	14,183	26,327
Other professional fees	500	960
Security Industry Licence	1,250	563
Staff training	125	125
Depreciation	77,271	76,705
	301,241	351,304
 Support costs		
Governance costs		
Auditors' remuneration	2,500	2,500
Auditors' remuneration for non audit work	1,858	1,030
Office running costs	7,500	7,171
Sundries	1,525	629
HR and H&S Fees	4,457	3,937
	17,840	15,267
Total resources expended	319,081	366,571
Net expenditure	(7,241)	(57,023)

This page does not form part of the statutory financial statements

Citywatch CCTV Northern Ireland

Northern Ireland - Charity number 101691

Accounts

CITYWATCH CCTV NORTHERN IRELAND

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities					
CCTV Operations		302,300	2,500	304,800	274,248
Radio Link		4,748	-	4,748	4,992
Other income		-	-	-	12,833
Total		<u>307,048</u>	<u>2,500</u>	<u>309,548</u>	<u>292,073</u>
EXPENDITURE ON					
Charitable activities					
CCTV Operations		293,552	73,019	366,571	325,468
NET INCOME/(EXPENDITURE)		13,496	(70,519)	(57,023)	(33,395)
RECONCILIATION OF FUNDS					
Total funds brought forward		163,389	209,891	373,280	406,675
TOTAL FUNDS CARRIED FORWARD		<u>176,885</u>	<u>139,372</u>	<u>316,257</u>	<u>373,280</u>

The notes form part of these financial statements

CITYWATCH CCTV NORTHERN IRELAND

Balance Sheet
31 March 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	6	191,431	139,372	330,803	335,781
CURRENT ASSETS					
Debtors	7	8,699	-	8,699	57,038
Cash at bank		23,939	-	23,939	164,875
		<u>32,638</u>	<u>-</u>	<u>32,638</u>	<u>221,913</u>
CREDITORS					
Amounts falling due within one year	8	(47,184)	-	(47,184)	(184,414)
		<u>(14,546)</u>	<u>-</u>	<u>(14,546)</u>	<u>37,499</u>
NET CURRENT ASSETS					
		<u>(14,546)</u>	<u>-</u>	<u>(14,546)</u>	<u>37,499</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>176,885</u>	<u>139,372</u>	<u>316,257</u>	<u>373,280</u>
NET ASSETS					
		<u>176,885</u>	<u>139,372</u>	<u>316,257</u>	<u>373,280</u>
FUNDS					
	10				
Unrestricted funds				176,885	163,389
Restricted funds				<u>139,372</u>	<u>209,891</u>
TOTAL FUNDS					
				<u>316,257</u>	<u>373,280</u>

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

The financial statements were approved by the Board of Trustees and authorised for issue on 13 December 2023 and were signed on its behalf by:

P A Dean - Trustee

M Busch - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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The address of the registered office is given in the charity information on page 2 of these financial statements.

The nature of the charity's operations and principal activities include operating of a CCTV monitoring system and a Radio link service.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

Critical accounting judgements and key sources of estimation uncertainty

The preparation for financial statements under FRS 102 requires estimates and assumptions to be made that affect both the value at which certain assets and liabilities are held at the balance sheet date and the amounts of revenue and expenditure recorded in the period. The directors believe the accounting policies chosen are appropriate to the particular circumstances and that the estimates, judgements and assumptions involved in the preparation of the financial statements are reasonable.

Accounting estimates made by management are based on information available to management at the time each estimate is made. Accordingly, actual outcomes may differ materially from current expectations. The estimates for which there is a significant risk of material adjustment to the financial statements are as follows:

Depreciation

The directors exercise judgement of the useful economic lives and residual values of all classes of fixed assets. These assets are then depreciated over their useful economic lives to their residual values.

Provision for doubtful debt

The directors review the recovery of trade debtors on a continuous basis for any indications of impairment. If such conditions are apparent and it is unlikely, due to deteriorated creditworthiness that the debt will be paid whether wholly or in part, a provision will be made.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

CITYWATCH CCTV NORTHERN IRELAND

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES - continued

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Auditors' remuneration	2,500	2,500
Auditors' remuneration for non audit work	1,030	973
Depreciation - owned assets	76,707	59,133

CITYWATCH CCTV NORTHERN IRELAND

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

4. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	188,307	172,281
Social security costs	12,130	10,751
Other pension costs	4,016	3,500
	<u>204,453</u>	<u>186,532</u>

The average monthly number of employees during the year was as follows:

	2023	2022
CCTV operators	7	7
Management staff	1	1
	<u>8</u>	<u>8</u>

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
CCTV Operations	252,867	21,381	274,248
Radio Link	4,992	-	4,992
Other income	12,833	-	12,833
Total	<u>270,692</u>	<u>21,381</u>	<u>292,073</u>
EXPENDITURE ON			
Charitable activities			
CCTV Operations	266,334	59,134	325,468
NET INCOME/(EXPENDITURE)	4,358	(37,753)	(33,395)
Transfers between funds	(3,731)	3,731	-

CITYWATCH CCTV NORTHERN IRELAND

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
	<u> </u>	<u> </u>	<u> </u>
Net movement in funds	627	(34,022)	(33,395)
RECONCILIATION OF FUNDS			
Total funds brought forward	162,762	243,913	406,675
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>163,389</u>	<u>209,891</u>	<u>373,280</u>

6. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
At 1 April 2022	962,148
Additions	71,729
	<u> </u>
At 31 March 2023	1,033,877
DEPRECIATION	
At 1 April 2022	626,367
Charge for year	76,707
	<u> </u>
At 31 March 2023	703,074
NET BOOK VALUE	
At 31 March 2023	<u>330,803</u>
At 31 March 2022	<u>335,781</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	-	17,496
VAT	-	24,921
Prepayments and accrued income	8,699	14,621
	<u> </u>	<u> </u>
	<u>8,699</u>	<u>57,038</u>

CITYWATCH CCTV NORTHERN IRELAND

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	20,805	162,076
Social security and other taxes	4,252	1,017
VAT	4,642	-
Accruals and deferred income	17,485	21,321
	<u>47,184</u>	<u>184,414</u>

9. SECURED DEBTS

On the 23 March 2023 Lisburn & Castlereagh City Council obtained a chattels charge over some of the CCTV equipment of the charity to enable Lisburn & Castlereagh City Council to release funding for the 23/24 financial year. This charge remains in place at date of signing the accounts.

10. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
General fund	163,389	13,496	176,885
Restricted funds			
Restricted Funds	209,891	(70,519)	139,372
	<u>373,280</u>	<u>(57,023)</u>	<u>316,257</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	307,048	(293,552)	13,496
Restricted funds			
Restricted Funds	2,500	(73,019)	(70,519)
	<u>309,548</u>	<u>(366,571)</u>	<u>(57,023)</u>

CITYWATCH CCTV NORTHERN IRELAND

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	162,762	4,358	(3,731)	163,389
Restricted funds				
Restricted Funds	243,913	(37,753)	3,731	209,891
TOTAL FUNDS	<u>406,675</u>	<u>(33,395)</u>	<u>-</u>	<u>373,280</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	270,692	(266,334)	4,358
Restricted funds			
Restricted Funds	21,381	(59,134)	(37,753)
TOTAL FUNDS	<u>292,073</u>	<u>(325,468)</u>	<u>(33,395)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	162,762	17,854	(3,731)	176,885
Restricted funds				
Restricted Funds	243,913	(108,272)	3,731	139,372
TOTAL FUNDS	<u>406,675</u>	<u>(90,418)</u>	<u>-</u>	<u>316,257</u>

CITYWATCH CCTV NORTHERN IRELAND

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	577,740	(559,886)	17,854
Restricted funds			
Restricted Funds	23,881	(132,153)	(108,272)
TOTAL FUNDS	<u>601,621</u>	<u>(692,039)</u>	<u>(90,418)</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

12. FRC ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

13. GOING CONCERN

The company incurred a loss in the sum of £57,023 for the year ended 31 March 2023 and had net assets in the sum of £316,257. The company is heavily dependent upon funding from Lisburn and Castlereagh City Council, at the date of signing this report funding for the next financial year has not been confirmed. The company does not have sufficient cash reserves to continue for 12 months should the funding not be secured.

The directors are looking into keeping costs to an absolute minimum, looking at alternative sources of funding and are currently in discussions with the Council to get confirmation on the funding for the financial year ahead.

The directors have assessed a period of 12 months from the date of approving the financial statements with regard to the appropriateness of the going concern assumption in preparing the financial statements. The directors believe that the company will be in a position to continue operations once the funding has been put in place and the directors have formed the view that it is appropriate to prepare the accounts on a going concern basis. Without confirmation of essential funding, however, the circumstances represent a material uncertainty which may cast significant doubt on the company's ability to continue as a going concern and therefore the company may be unable to realise its assets and discharge its liabilities in the normal course of business. The financial statements do not include any adjustments to the carrying amount or classification of assets and liabilities that would result if the company was unable to continue as a going concern.

CITYWATCH CCTV NORTHERN IRELAND

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Charitable activities		
Lisburn & Castlereagh City Council	250,000	203,287
Monitoring	52,300	50,330
Handset hire	4,748	4,242
Camera Integration	2,500	21,381
	<hr/>	<hr/>
	309,548	279,240
Other income		
Government Grants	-	12,833
	<hr/>	<hr/>
Total incoming resources	309,548	292,073
 EXPENDITURE		
Charitable activities		
Wages	188,307	172,281
Social security	12,130	10,751
Pensions	4,016	3,500
System rental	32,970	21,781
Insurance	1,742	1,650
Light and heat	7,459	4,170
Repairs and Maintenance	26,327	25,392
Other professional fees	960	7,942
Security Industry Licence	563	1,665
Staff training	125	125
Depreciation	76,705	59,134
	<hr/>	<hr/>
	351,304	308,391
 Support costs		
Governance costs		
Auditors' remuneration	2,500	2,500
Auditors' remuneration for non audit work	1,030	973
Office running costs	7,171	9,798
Sundries	629	2,160
HR and H&S Fees	3,937	1,646
	<hr/>	<hr/>
	15,267	17,077

This page does not form part of the statutory financial statements

CITYWATCH CCTV NORTHERN IRELAND

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

	2023 £	2022 £
Total resources expended	366,571	325,468
Net expenditure	<u>(57,023)</u>	<u>(33,395)</u>

This page does not form part of the statutory financial statements

Citywatch CCTV Northern Ireland

Northern Ireland - Charity number 101691

Annual report

CITYWATCH CCTV NORTHERN IRELAND

Report of the Trustees for the Year Ended 31 March 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Citywatch CCTV Northern Ireland's objectives are to;

Prevent crime, fear of crime and anti-social behaviour.

Promote good citizenship within Lisburn and Castlereagh Council Area and other dedicated areas,

Enhance liaison between the business community sector and the Police in crime prevention and detection,

Provide a secure and safe environment in public areas.

Significant activities

Key achievements in the year included;

Citywatch CCTV Northern Ireland dealt with a total of 3,476 incidents. These included 720 anti-social behaviour incidents, 650 alcohol related incidents, 295 drug related and 307 mental health related incidents, all of which resulted in 173 arrests.

Citywatch continues to work with the South Eastern Health and Social Care Trust to provide a vital service in the Lisburn & Castlereagh City Council area and our partnership continues to grow year on year. Their sites across the council area are part of the Citywatch radiolink and this enables us to provide assistance as soon as incidents occur.

Throughout this year Citywatch have worked closely with PSNI in local businesses promoting retail crime.

Our work with staff at a children's home in Lisburn continued to grow during this year, building on the good relationship already established.

In November 2022, Citywatch carried out annual anti-shoplifting visits alongside Police, to various retailers across Lisburn & Castlereagh City Council area. These visits provide businesses with crime prevention advice and reassurance in the run up to Christmas when theft offences increase.

Public benefit

The trustees confirm that they have complied with the duties to have due regard to the Charity Commission Northern Ireland guidance on public benefit.

FINANCIAL REVIEW

Financial position

During this year, we have observed a net decrease in funds amounting to £57,023, which is an increase on the £33,395 decrease in funds recorded last year. The board of trustees is committed to addressing this situation and will make every effort to balance the operating surplus/deficit while also working towards achieving the company's objectives.

Reserves policy

The Trustees carry out a detailed review of the reserves of the charities activities and produce a comprehensive strategic plan for the Charity. The Charity has reserves of £139,372 in the restricted fund, which relate to the CCTV equipment. The Unrestricted reserves of the Charity are £176,885 these reserves are being used to fund the day to day running of the charity and are required to fund the increase in monitoring hours and administration involved with regulatory compliance.

CITYWATCH CCTV NORTHERN IRELAND

Report of the Trustees for the Year Ended 31 March 2023

FINANCIAL REVIEW

Going concern

The company incurred a loss in the sum of £57,023 for the year ended 31 March 2023 and had net assets in the sum of £316,257. The company is heavily dependent upon funding from Lisburn and Castlereagh City Council, at the date of signing this report funding for the next financial year has not been confirmed. The company does not have sufficient cash reserves to continue for 12 months should the funding not be secured. The details are set out in note 13 to the financial statements.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, Memorandum and Articles of Association dated 15 January 2020 (previous document dated 14 January 2000), and constitutes a limited company limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

Membership is open to other individuals and organisations who apply to the charity and are approved by the Executive Committee.

Organisational structure

The Charity's decisions are made by the board of directors, which meet on a regular basis. The CCTV control room has a manager whom reports directly to the board of directors.

Induction and training of new trustees

New trustees undergo an orientation day to brief them on their legal obligation under company law, the content of the Memorandum and Articles of Association, the committee and decision making process, the business plan and recent financial performance of the charity. During the induction day they meet key employees and other directors. Directors are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

NI037932 (Northern Ireland)

Registered Charity number

XR46049

Registered office

15 Barrack Street
Lisburn
Co. Antrim
BT28 1TJ

Trustees

M Busch
P A Dean
E J Morton
Ms K Marshall
G H Macdonald (appointed 13.9.22)

CITYWATCH CCTV NORTHERN IRELAND

Report of the Trustees
for the Year Ended 31 March 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors

KGA Accountants LLP
Building 2
The Sidings
Antrim Road
Lisburn
Co. Antrim
BT28 3AJ

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of CITYWATCH CCTV NORTHERN IRELAND for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, KGA Accountants LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

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

Approved by order of the board of trustees on 13 December 2023 and signed on its behalf by:

P A Dean - Trustee

Citywatch CCTV Northern Ireland

Northern Ireland - Charity number 101691

Annual return

Report of the Independent Auditors to the Members of
CITYWATCH CCTV NORTHERN IRELAND

Opinion

We have audited the financial statements of CITYWATCH CCTV NORTHERN IRELAND (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 12 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Material uncertainty related to going concern

We draw attention to note thirteen in the financial statements, which indicates that the company had a decrease in funds of £57,023 during the year ended 31 March 2023 and, as of that date the company net assets were £316,257. As stated in Note 13, these events or conditions, along with other matters as set out in note thirteen, indicate that a material uncertainty exists that may cast significant doubt on the company's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Report of the Independent Auditors to the Members of
CITYWATCH CCTV NORTHERN IRELAND

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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 trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Report of the Independent Auditors to the Members of
CITYWATCH CCTV NORTHERN IRELAND

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the company and considered that the most significant are the Companies Act 2006, Financial Reporting Standards, and Charities legislation.
- We obtained an understanding of how the company complies with these requirements by discussions with management and those charged with governance.
- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.
- We inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.
- Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Report of the Independent Auditors to the Members of
CITYWATCH CCTV NORTHERN IRELAND

Use of our report

This report is made solely to the charitable 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 charitable company's members those matters we are required to state to them in an auditors' 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Eunan Kerlin (Senior Statutory Auditor)
for and on behalf of KGA Accountants LLP
Building 2
The Sidings
Antrim Road
Lisburn
Co. Antrim
BT28 3AJ

13 December 2023

Citywatch CCTV Northern Ireland

Northern Ireland - Charity number 101691

Accounts

CITYWATCH CCTV NORTHERN IRELAND

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2022

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities					
CCTV Operations		252,867	21,381	274,248	304,265
Radio Link		4,992	-	4,992	5,743
Other income		12,833	-	12,833	16,742
Total		<u>270,692</u>	<u>21,381</u>	<u>292,073</u>	<u>326,750</u>
 EXPENDITURE ON					
Charitable activities					
CCTV Operations		266,334	59,134	325,468	307,936
Radio Link		-	-	-	3,874
Total		<u>266,334</u>	<u>59,134</u>	<u>325,468</u>	<u>311,810</u>
 NET INCOME/(EXPENDITURE)					
Transfers between funds	9	4,358 <u>(3,731)</u>	(37,753) <u>3,731</u>	(33,395) <u>-</u>	14,940 <u>-</u>
Net movement in funds		627	(34,022)	(33,395)	14,940
 RECONCILIATION OF FUNDS					
Total funds brought forward		162,762	243,913	406,675	391,735
TOTAL FUNDS CARRIED FORWARD		<u><u>163,389</u></u>	<u><u>209,891</u></u>	<u><u>373,280</u></u>	<u><u>406,675</u></u>

The notes form part of these financial statements

CITYWATCH CCTV NORTHERN IRELAND

Balance Sheet
31 March 2022

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	6	125,890	209,891	335,781	259,839
CURRENT ASSETS					
Debtors	7	57,038	-	57,038	25,836
Cash at bank		164,875	-	164,875	143,002
		<u>221,913</u>	<u>-</u>	<u>221,913</u>	<u>168,838</u>
CREDITORS					
Amounts falling due within one year	8	(184,414)	-	(184,414)	(22,002)
		<u>37,499</u>	<u>-</u>	<u>37,499</u>	<u>146,836</u>
NET CURRENT ASSETS					
		<u>163,389</u>	209,891	373,280	406,675
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>163,389</u>	209,891	<u>373,280</u>	<u>406,675</u>
NET ASSETS					
	9				
Unrestricted funds				163,389	162,762
Restricted funds				209,891	243,913
TOTAL FUNDS					
				<u>373,280</u>	<u>406,675</u>

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

The financial statements were approved by the Board of Trustees and authorised for issue on 14 December 2022 and were signed on its behalf by:

P A Dean - Trustee

M Busch - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Lisburn Commerce Against Crime is a private company limited by guarantee incorporated in Northern Ireland. In the event of the charity being wound up, every member of the company undertakes to contribute such amount as may be required not exceeding £ 1 to the company's assets if it should be wound up while he or she is a member or within one year after he or she ceases to be a member for payment of debts and liabilities of the company.

The address of the registered office is given in the charity information on page 2 of these financial statements.

The nature of the charity's operations and principal activities include operating of a CCTV monitoring system and a Radio link service.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

Critical accounting judgements and key sources of estimation uncertainty

The preparation for financial statements under FRS 102 requires estimates and assumptions to be made that affect both the value at which certain assets and liabilities are held at the balance sheet date and the amounts of revenue and expenditure recorded in the period. The directors believe the accounting policies chosen are appropriate to the particular circumstances and that the estimates, judgements and assumptions involved in the preparation of the financial statements are reasonable.

Accounting estimates made by management are based on information available to management at the time each estimate is made. Accordingly, actual outcomes may differ materially from current expectations. The estimates for which there is a significant risk of material adjustment to the financial statements are as follows:

Depreciation

The directors exercise judgement of the useful economic lives and residual values of all classes of fixed assets. These assets are then depreciated over their useful economic lives to their residual values.

Provision for doubtful debt

The directors review the recovery of trade debtors on a continuous basis for any indications of impairment. If such conditions are apparent and it is unlikely, due to deteriorated creditworthiness that the debt will be paid whether wholly or in part, a provision will be made.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

CITYWATCH CCTV NORTHERN IRELAND

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

1. ACCOUNTING POLICIES - continued

Expenditure

Liabilities are recognized as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 10% on cost

The accounting estimate for depreciation has been changed in the period from 20% on cost to 10% on cost.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Auditors' remuneration	2,500	2,500
Auditors' remuneration for non audit work	973	2,075
Depreciation - owned assets	59,133	59,058
	<u> </u>	<u> </u>

CITYWATCH CCTV NORTHERN IRELAND

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

4. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	172,281	172,662
Social security costs	10,751	-
Other pension costs	3,500	-
	<u>186,532</u>	<u>172,662</u>

The average monthly number of employees during the year was as follows:

	2022	2021
CCTV operators	7	6
Management staff	1	1
	<u>8</u>	<u>7</u>

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
CCTV Operations	304,265	-	304,265
Radio Link	5,743	-	5,743
Other income	16,742	-	16,742
Total	<u>326,750</u>	<u>-</u>	<u>326,750</u>
EXPENDITURE ON			
Charitable activities			
CCTV Operations	252,752	55,184	307,936
Radio Link	3,874	-	3,874
Total	<u>256,626</u>	<u>55,184</u>	<u>311,810</u>

CITYWATCH CCTV NORTHERN IRELAND

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
NET INCOME/(EXPENDITURE)	70,124	(55,184)	14,940
Transfers between funds	(29,269)	29,269	-
	<hr/>	<hr/>	<hr/>
Net movement in funds	40,855	(25,915)	14,940
 RECONCILIATION OF FUNDS			
Total funds brought forward	121,907	269,828	391,735
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD	<u>162,762</u>	<u>243,913</u>	<u>406,675</u>

6. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
At 1 April 2021	1,240,367
Additions	135,075
Disposals	(413,294)
	<hr/>
At 31 March 2022	962,148
 DEPRECIATION	
At 1 April 2021	980,528
Charge for year	59,133
Eliminated on disposal	(413,294)
	<hr/>
At 31 March 2022	626,367
 NET BOOK VALUE	
At 31 March 2022	<u>335,781</u>
At 31 March 2021	<u>259,839</u>

CITYWATCH CCTV NORTHERN IRELAND

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	17,496	9,290
VAT	24,921	3,585
Prepayments and accrued income	14,621	12,961
	<u>57,038</u>	<u>25,836</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	162,076	65
Social security and other taxes	1,017	692
Accruals and deferred income	21,321	21,245
	<u>184,414</u>	<u>22,002</u>

9. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	Transfers between funds	At 31.3.22
	£	£	£	£
Unrestricted funds				
General fund	162,762	4,358	(3,731)	163,389
Restricted funds				
Restricted Funds	243,913	(37,753)	3,731	209,891
	<u>406,675</u>	<u>(33,395)</u>	<u>-</u>	<u>373,280</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	270,692	(266,334)	4,358
Restricted funds			
Restricted Funds	21,381	(59,134)	(37,753)
	<u>292,073</u>	<u>(325,468)</u>	<u>(33,395)</u>

CITYWATCH CCTV NORTHERN IRELAND

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	121,907	70,124	(29,269)	162,762
Restricted funds				
Restricted Funds	269,828	(55,184)	29,269	243,913
TOTAL FUNDS	<u>391,735</u>	<u>14,940</u>	<u>-</u>	<u>406,675</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	326,750	(256,626)	70,124
Restricted funds			
Restricted Funds	-	(55,184)	(55,184)
TOTAL FUNDS	<u>326,750</u>	<u>(311,810)</u>	<u>14,940</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	121,907	74,482	(33,000)	163,389
Restricted funds				
Restricted Funds	269,828	(92,937)	33,000	209,891
TOTAL FUNDS	<u>391,735</u>	<u>(18,455)</u>	<u>-</u>	<u>373,280</u>

CITYWATCH CCTV NORTHERN IRELAND

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	597,442	(522,960)	74,482
Restricted funds			
Restricted Funds	21,381	(114,318)	(92,937)
TOTAL FUNDS	<u>618,823</u>	<u>(637,278)</u>	<u>(18,455)</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

11. FRC ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

12. GOING CONCERN

The company incurred a loss in the sum of £33,395 for the year ended 31 March 2022 and had net assets in the sum of £373,280. The company is heavily dependent upon funding from Lisburn and Castlereagh City Council, at the date of signing this report funding for the next financial year has not been confirmed. The company does not have sufficient cash reserves to continue for 12 months should the funding not be secured.

The directors are looking into keeping costs to an absolute minimum, looking at alternative sources of funding and are currently in discussions with the Council to get confirmation on the funding for the financial year ahead.

The directors have assessed a period of 12 months from the date of approving the financial statements with regard to the appropriateness of the going concern assumption in preparing the financial statements. The directors believe that the company will be in a position to continue operations once the funding has been put in place and the directors have formed the view that it is appropriate to prepare the accounts on a going concern basis. Without confirmation of essential funding, however, the circumstances represent a material uncertainty which may cast significant doubt on the company's ability to continue as a going concern and therefore the company may be unable to realise its assets and discharge its liabilities in the normal course of business. The financial statements do not include any adjustments to the carrying amount or classification of assets and liabilities that would result if the company was unable to continue as a going concern.

CITYWATCH CCTV NORTHERN IRELAND

Detailed Statement of Financial Activities
for the Year Ended 31 March 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Charitable activities		
Lisburn & Castlereagh City Council	203,287	258,000
Monitoring	50,330	46,265
Handset hire	4,242	5,743
Camera Integration	21,381	-
	<hr/>	<hr/>
	279,240	310,008
Other income		
Government Grants	12,833	16,742
	<hr/>	<hr/>
Total incoming resources	292,073	326,750
EXPENDITURE		
Charitable activities		
Wages	172,281	172,662
Social security	10,751	-
Pensions	3,500	-
System rental	21,781	23,880
Insurance	1,650	1,432
Light and heat	4,170	3,610
Repairs and Maintenance	25,392	29,748
Other professional fees	7,942	-
Security Industry Licence	1,665	1,252
Staff training	125	125
Depreciation	59,134	59,058
	<hr/>	<hr/>
	308,391	291,767
Support costs		
Governance costs		
Auditors' remuneration	2,500	2,500
Auditors' remuneration for non audit work	973	2,075
Office running costs	9,798	7,368
Sundries	2,160	1,585
HR and H&S Fees	1,646	6,515
	<hr/>	<hr/>
	17,077	20,043

This page does not form part of the statutory financial statements

CITYWATCH CCTV NORTHERN IRELAND

Detailed Statement of Financial Activities
for the Year Ended 31 March 2022

	2022 £	2021 £
Total resources expended	325,468	311,810
Net (expenditure)/income	(33,395)	14,940

This page does not form part of the statutory financial statements

Citywatch CCTV Northern Ireland

Northern Ireland - Charity number 101691

Annual report

CITYWATCH CCTV NORTHERN IRELAND

Report of the Trustees for the Year Ended 31 March 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Citywatch CCTV Northern Ireland's objectives are to;

Prevent crime, fear of crime and anti-social behaviour,
Promote good citizenship within Lisburn and Castlereagh Council Area and other dedicated areas,
Enhance liaison between the business community sector and the Police in crime prevention and detection,
Provide a secure and safe environment in public areas.

Significant activities

Key achievements in the year included;

Citywatch CCTV Northern Ireland dealt with a total of 3,420 incidents. These included 535 anti-social behaviour incidents, 666 alcohol related incidents, 268 drug related and 232 mental health related incidents, all of which resulted in 163 arrests.

Citywatch provides a vital service to the South Eastern Health and Social Care Trust in the Lisburn & Castlereagh City Council area and our partnership has grown and developed significantly during 2021-2022. We have provided 6 sites with Radiolink, enabling them to contact us within seconds of an incident occurring.

The Covid 19 pandemic changed so much and concerns around mental health and drugs abuse became ever more prevalent during the calls we received.

Our working relationship with staff at a children's home in Lisburn developed and changed the most during this year, and our role in assisting with keeping their vulnerable children safe became an invaluable resource for the staff and Police.

Child Sexual Exploitation was another issue that we dealt with a lot more and we carried out numerous CCTV reviews for specialist Police Officers investigating those targeting vulnerable children.

In November 2021 Citywatch carried out anti-shoplifting visits alongside Police to various retailers across Lisburn & Castlereagh City Council area. The purpose of the visits was to provide businesses with crime prevention advice and reassurance in the run up to Christmas when theft offences increase.

We also provided them with information around the methods used by shoplifters and pickpockets. We used our knowledge gathered over many years to create an anti-shoplifting booklet which was issued to all businesses. This booklet was subsequently used across other Police districts in Northern Ireland.

Public benefit

The trustees confirm that they have complied with the duties to have due regard to the Charity Commission Northern Ireland guidance on public benefit.

FINANCIAL REVIEW

Financial position

The charity has a net decrease of funds for the period of £33,395 down on last years increase of funds of £14,940. The trustees will strive to balance the operating surplus /deficit along with achieving the objectives of the company.

CITYWATCH CCTV NORTHERN IRELAND

Report of the Trustees for the Year Ended 31 March 2022

FINANCIAL REVIEW

Reserves policy

The Trustees carry out a detailed review of the reserves of the charities activities and produce a comprehensive strategic plan for the Charity. The Charity has reserves of £209,891 in the restricted fund, which relate to the CCTV equipment. The Unrestricted reserves of the Charity are £163,389 these reserves are being used to fund the day to day running of the charity and are required to fund the increase in monitoring hours and administration involved with regulatory compliance.

Going concern

The company incurred a loss in the sum of £33,395 for the year ended 31 March 2022 and had net assets in the sum of £373,280. The company is heavily dependent upon funding from Lisburn and Castlereagh City Council, at the date of signing this report funding for the next financial year has not been confirmed. The company does not have sufficient cash reserves to continue for 12 months should the funding not be secured. The details are set out in note 12 to the financial statements.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, Memorandum and Articles of Association dated 15 January 2020 (previous document dated 14 January 2000), and constitutes a limited company limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

Membership is open to other individuals and organizations who apply to the charity and are approved by the Executive Committee.

Organisational structure

The Charity's decisions are made by the board of directors, which meet on a regular basis. The CCTV control room has a manager whom reports directly to the board of directors.

Induction and training of new trustees

New trustees undergo an orientation day to brief them on their legal obligation under company law, the content of the Memorandum and Articles of Association, the committee and decision making process, the business plan and recent financial performance of the charity. During the induction day they meet key employees and other directors. Directors are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

NI037932 (Northern Ireland)

Registered Charity number

XR46049

Registered office

15 Barrack Street

Lisburn

Co. Antrim

BT28 1TJ

CITYWATCH CCTV NORTHERN IRELAND

Report of the Trustees
for the Year Ended 31 March 2022

Trustees

M Busch
P A Dean
E J Morton
Ms K Marshall
G H Macdonald (appointed 13.9.22)

Auditors

KGA Accountants LLP
Building 2
The Sidings
Antrim Road
Lisburn
Co. Antrim
BT28 3AJ

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of CITYWATCH CCTV NORTHERN IRELAND for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, KGA Accountants LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

CITYWATCH CCTV NORTHERN IRELAND

Report of the Trustees
for the Year Ended 31 March 2022

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

Approved by order of the board of trustees on 14 December 2022 and signed on its behalf by:

P A Dean - Trustee

Citywatch CCTV Northern Ireland

Northern Ireland - Charity number 101691

Annual return

Report of the Independent Auditors to the Members of
CITYWATCH CCTV NORTHERN IRELAND

Opinion

We have audited the financial statements of CITYWATCH CCTV NORTHERN IRELAND (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The FRC provisions Available for Audits of Small Entities applied in these account as set out in note 12.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 11 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Material uncertainty related to going concern

We draw attention to note twelve in the financial statements, which indicates that the company had a decrease in funds of £33,395 during the year ended 31 March 2022 and , as of that date the company assets were £373,280. As stated in Note 12, these events or conditions, along with other matters as set out in note twelve, indicate that a material uncertainty exists that may cast significant doubt on the company's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Key audit matters

Except for the matter described in the Material uncertainty related to going concern section, we have determined that there are no other key audit matters to be communicated in our report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Report of the Independent Auditors to the Members of
CITYWATCH CCTV NORTHERN IRELAND

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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 trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Report of the Independent Auditors to the Members of
CITYWATCH CCTV NORTHERN IRELAND

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the company and considered that the most significant are the Companies Act 2006, Financial Reporting Standards, and Charities legislation.
- We obtained an understanding of how the company complies with these requirements by discussions with management and those charged with governance.
- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.
- We inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.
- Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Report of the Independent Auditors to the Members of
CITYWATCH CCTV NORTHERN IRELAND

Use of our report

This report is made solely to the charitable 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 charitable company's members those matters we are required to state to them in an auditors' 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Eunan Kerlin (Senior Statutory Auditor)
for and on behalf of KGA Accountants LLP
Building 2
The Sidings
Antrim Road
Lisburn
Co. Antrim
BT28 3AJ

14 December 2022