

Neighbourhood Watch Scotland SCIO

Scotland · Charity number SC036510

Details

Status Active

Legal form SCIO (Scottish Charitable Incorporated Organisation)

Registered 2004-05-05

Register [View on the OSCR register](#)

Contact

Address 21 Claylands Road
Newbridge
Edinburgh
EH28 8LF

Website www.neighbourhoodwatchscotland.co.uk

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of citizenship or community development'

What the charity does: Neighbourhood Watch Scotland is a community led initiative to bring local people together to address crime and other community safety issues. Neighbourhood Watch groups often liaise with the local police, the local authority and other agencies.

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: 4 The organisation's purposes for the public benefit are the advancement of citizenship and community development, in particular through advancing and promoting public participation in the reduction of crime, promoting safety and in building community resilience.

Geography

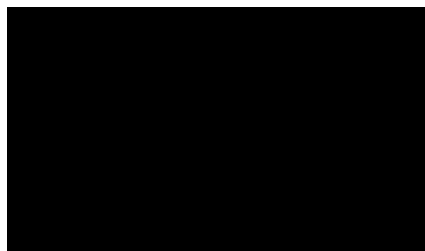
- **Main operating location:** Stirling
- **Geographical spread:** Operations cover all or most of Scotland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£158,279	£164,414	-	7
2024-03-31	£151,498	£143,878	-	6
2023-03-31	£151,498	£143,878	-	6
2022-03-31	£123,456	£120,035	-	3
2021-03-31	£128,916	£124,192	-	3

Accounts

**Report of the Trustees and
Financial Statements for the Year Ended 31 March 2025
for
Neighbourhood Watch Scotland**



Contents of the Financial Statements
for the Year Ended 31 March 2025

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Neighbourhood Watch Scotland

**Reference and Administrative Details
for the Year Ended 31 March 2025**

TRUSTEES



PRINCIPAL ADDRESS

REGISTERED CHARITY NUMBER SC036510

INDEPENDENT EXAMINER

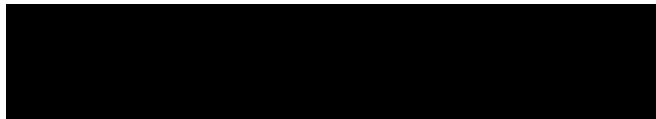


Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB

BANKERS

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
ME19 4JQ

WEBSITE



Neighbourhood Watch Scotland

Report of the Trustees for the Year Ended 31 March 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. 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

2024-2025 has been spent working towards the requirements, aims and objectives of the 2022-2025 Business Plan.

Primary objectives for Neighbourhood Watch Scotland (NWS) remain:

- Encourage community spirit, better connections and capacity to improve safety and resilience, by engaging with all communities in Scotland
- Ensure that NWS members feel valued, are more confident about staying safe and have a reduced fear of crime
- Enable Scottish Communities to be better informed, safer and more resilient by having a robust Neighbourhood Watch Network.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Our mission and vision is: Safer neighbourhoods, Stronger Communities. Neighbourhood Watch Scotland will:

- Collaborate with partners to develop community resilience.
- Grow partner and community use of Neighbourhood Alert and Scotland's Neighbourhood Watch network.
- Enhance a sense of wellbeing by encouraging community cohesion.

NWS, along with various partners, share delivery of the Scottish Government's Building Safer Communities Programme.

Achievements under each of the key objectives were:

We will use all forms of engagement to ensure that people throughout Scotland are better informed, better connected and have the capacity to contribute to the safety and resilience of their community.

- Neighbourhood Alert crucially provides a platform for ongoing community engagement by NWS staff and key partners. The system plays a key role in providing locally relevant, targeted, timeous and trusted information. Since **1 April 2024, 603 Alerts have been sent** out via the network across Scotland, by staff from NWS, Police Scotland, Local Authorities, Scottish Fire and Rescue Service covering many topics including retail theft, fire/personal & product safety, wellbeing & mindfulness, crime prevention, scams/frauds and rural crime.

- **Alert users: over 32,596 individuals are registered** to receive alerts which is an **increase of over 1,600 users (5% increase)**. Evidenced assessment by the Neighbourhood Alert host company provides that an Alert has a propagation rate of **10.9**.

- **Based on a single national Alert** being sent to all registered subscribers, it is reasonable to assume that these **Alerts reach more than 355,296 people**. This propagation is important, as together with the values and concept of sharing and looking out for each other it ensures we reach the more vulnerable and harder to reach in our communities.

- Neighbourhood Watch Scotland have been meeting and engaging directly with community meetings. This is an important and key role of NWS. We have also adapted to the use of virtual technology to maintain regular contact with all our key partners and, when possible, have also joined community-based meetings remotely. We have maintained regular contact with our members, communities and partners. Social media and more importantly Neighbourhood Alert, has allowed a platform for ongoing community engagement and support.

Neighbourhood Watch Scotland

Report of the Trustees for the Year Ended 31 March 2025

ACHIEVEMENT AND PERFORMANCE

Charitable activities

- NWS partnered with AbilityNet to raise awareness of the forthcoming switch of analogue phone lines to digital lines (a UK wide switch over affecting every landline). NWS recognised that there are many vulnerable people who rely on their landline for vital contact or who may be vulnerable to scams arising from this switch over. NWS recognised the benefit of working in collaboration with AbilityNet Scotland and BT to help reassure and support the digital landline switchover as it was in harmony with our commitment to work closely with the public to create Stronger Neighbourhoods and Safer Communities. - NWS have developed a solid and trusted foundation with limited resource. Collaborating with partners to develop community resilience and enhance a sense of wellbeing by encouraging community cohesion. These partners include: CrimeStoppers, Floodline Scotland, Water Safety Scotland, Young Scot, Network Rail, Police Scotland Sikh Association, Scottish Partnership Against Rural Crime (SPARC), Roberston Homes, Wheatly Homes, Glen Oaks Housing Association, TPAS Scotland, Community Councils, Edinburgh University, Rotary Clubs Scotland, White Ribbon, Royal Bank of Scotland and Aging Well Scotland.

- Independent Advisory Group (IAG) established with volunteer coordinators to develop policy and share best practice. - In January NWS launched its new website. Additional work remains to be done to create areas such as an NWS Co-ordinator members area with enhanced information and "to do" ideas.

- NWS developed a newsletter for Formal Members and Alert Users which included social media (Facebook and Website). It focused on tips and advice around darker nights and cold season providing support with resources and guidance to keep communities safe, connected, and resilient.

- NWS continue to support all Community Safety Partnership campaigns.

Scottish communities are more resilient having a sustainable Neighbourhood Watch Network.

- Neighbourhood Watches - **89 new neighbourhood watches** were established increasing the overall **total to 724 (reflects a 12% increase)**.

- The establishment of a sustainable neighbourhood watch network brings benefit to not only individual communities but a very broad range of partners and service deliverers. Partnership working is key to the sustainability of neighbourhood watch and therefore remains a key priority for NWS.

FINANCIAL REVIEW

Financial Review

- All NWS Funds are unrestricted.

- Cash in hand and in the bank on 31 March 2025 represents the NWS reserves, a designated fund held for the growth and development of Neighbourhood Alert and an acceptable cushion to absorb future deficits and reinvest in NWS's service.

- For the period 2024 - 2025 it was projected that the core operating costs would be circa £170,000. Minor changes were made to the budget lines, with Board approval, such as employing new staff members, purchasing merchandise and new fliers, as well as hosting in person meetings. These costs were offset against partnership development, moving premises to a shared office space within Scottish Fire & Rescue Services and small savings on various budget lines throughout the year.

Throughout the financial year NWS continually review their budget to ensure it is efficiently and effectively applied in support of its charitable activities and provides maximum public benefit.

Reserves policy

Reserves at the year end are £43,475 (2024: £49,610). An unrestricted reserve of £31,232, represents three months reserves which is considered to be sufficient to deal with the operational contingencies of NWS and also allow any new development opportunities to be capitalised upon.

Neighbourhood Watch Scotland

Report of the Trustees for the Year Ended 31 March 2025

FINANCIAL REVIEW

Financial Position

The charity incurred a deficit of £6,135 (2024: a deficit £19,672).

For the current and following year the charity's financial position is relatively secure, with unrestricted free reserves of £31,232 carried forward at 31 March 2025 (2024: £37,367). In addition, the charity holds a designated fund of £12,243 (2024: £12,243) for the Neighbourhood Alert license fee.

FUTURE PLANS

- NWS submitted an application form and business case to Scottish Government in April 2023, reflecting the aspirations and outcomes based on the 3-year Business Plan 2022-2025. The end of 2025 will see NWS create a new 3-year business plan to carry forward the work we do within our communities.

- Developing a framework with Police Scotland to fully utilise the NWS Alert and Engagement tracker alongside training of officer and staff in the effective use of safety messaging.

- Introducing the NWS co-ordinator's forum with a future look to develop ongoing training and engagement sessions working collaboratively with partners to deliver a bespoke version of the Bystander approach. NWS aim to raise the profile and increase visibility through local engagement as well as providing advice and support on local issues or concerns our communities are dealing with. This helps us develop trusting relationships, community wellbeing and public reassurance. Once policies and procedures are updated NWS will then be in a strong position to advertise for volunteers and advocates to assist in their local communities encouraging new membership and bringing together associations.

- Introducing a bespoke co-ordinators newsletter to keep all co-ordinators up to date with the latest NWS news as well as hints, tips and advice on how to grow their watches.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document and is constituted as a Scottish Charitable Incorporated Organisation (SCIO).

Neighbourhood Watch Scotland SCIO (SC036510) is registered with OSCR and is recognised by the HM Revenue & Customs as a Scottish Charity. Neighbourhood Watch Scotland SCIO became a Scottish Charitable incorporated Organisation on the 1st of December 2011.

The object of Neighbourhood Watch Scotland SCIO shall be to promote good citizenship and greater public participation in the prevention and solution of crime and other risks, intentional or unintentional, so that effective liaison between public service providers and the public can be achieved, thus promoting the efficiency of the services across Scotland.

Recruitment and appointment of new trustees

Member Charity Trustees are elected at the Annual General Meeting (AGM) of Neighbourhood Watch Scotland SCIO and hold office for a maximum of three years when they become subject to a retirement clause. Member Charity Trustees can seek re-election after the three-year period.

Co-opted Trustees can be elected and retired by the Board at any time.

Neighbourhood Watch Scotland will continue to review and develop their trustee structure to ensure appropriate representation and required skills are available to the organisation.

**Report of the Trustees
for the Year Ended 31 March 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

In accordance with the existing Constitution the maximum number of Trustees is 12, of which half must be member Trustees or any individual who wishes to further the purposes of the charity. The Board comprises office bearer roles of Chairperson, Company Secretary and Treasurer. An additional role of Vice-Chair is also at the Board's discretion.

Trustees meet every three months, or more often if required. Decisions are taken at these meetings by a majority vote, following discussion.

Operational decisions remain the responsibility of the NWS employees and overseen by the Director/Deputy of NWS, who is line-managed by the Board Chair.

Neighbourhood Watch Scotland currently employs seven part time persons to manage the day to day running of the organisation.

**Organisational structure
Induction and training of trustees**

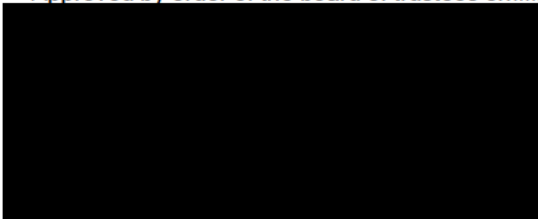
Trustees are provided with an induction session and accompanying paperwork which includes information on:

- The organisation and its aims and objectives
- The responsibilities of being a Trustee
- OSCR's Trustee guidelines

Key management remuneration

In the opinion of the trustees there is one member of key management, the Director. Total employer costs related to this post in 2024-25 were £25,525 (2023-24: £30,233 there was a change of the Director part through the year and the total represents employment cost for the post in the year)

Approved by order of the board of trustees on..... 16/12/2025and signed on its behalf by:



Independent Examiner's Report to the Trustees of Neighbourhood Watch Scotland

I report on the accounts for the year ended 31 March 2025 set out on pages seven to fifteen.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

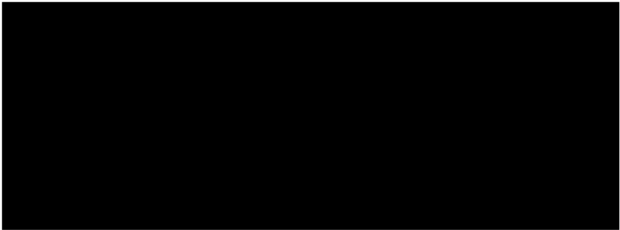
Independent examiner's statement

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

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Fellow of the Association of Chartered Certified Accountants
Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB

Date: 17/12/2025 ..
..... NEIGHBOURHOOD WATCH SCOTLAND LIMITED

Neighbourhood Watch Scotland

Statement of Financial Activities for the Year Ended 31 March 2025

		2025 Unrestricted funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	3	140,411	146,822
Other trading activities	4	17,080	1,887
Investment income	5	<u>788</u>	<u>715</u>
Total		<u>158,279</u>	<u>149,424</u>
EXPENDITURE ON			
Raising funds	6	12,332	1,515
Charitable activities	7		
Neighbourhood Watch Activities		<u>152,082</u>	<u>167,581</u>
Total		<u>164,414</u>	<u>169,096</u>
NET INCOME/(EXPENDITURE)		<u>(6,135)</u>	<u>(19,672)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward		49,610	69,282
TOTAL FUNDS CARRIED FORWARD		<u>43,475</u>	<u>49,610</u>

CONTINUING OPERATIONS

This statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities in both years.

Comparative figures for the previous year by fund type are shown in Note 12.

The notes on pages 9 to 15 form part of these financial statements.

Neighbourhood Watch Scotland

Balance Sheet 31 March 2025

	Notes	2025 Unrestricted funds £	2024 Total funds £
FIXED ASSETS			
Tangible assets	13	600	1,200
CURRENT ASSETS			
Stocks	14	968	912
Debtors	15	1,148	950
Cash at bank and in hand		65,328	53,915
		<u>67,444</u>	<u>55,777</u>
CREDITORS			
Amounts falling due within one year	16	(24,569)	(7,367)
NET CURRENT ASSETS		<u>42,875</u>	<u>48,410</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		43,475	49,610
NET ASSETS		<u>43,475</u>	<u>49,610</u>
FUNDS	17		
Unrestricted funds:			
General fund		31,232	37,367
Designated - Neighbourhood Alert Fund		12,243	12,243
		<u>43,475</u>	<u>49,610</u>
TOTAL FUNDS		<u>43,475</u>	<u>49,610</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 04/12/2025
and were signed on its behalf by: _____



**Notes to the Financial Statements
for the Year Ended 31 March 2025**

1. GENERAL INFORMATION

Neighbourhood Watch Scotland ("the charity") is a Scottish charitable incorporated organisation governed by its Constitution. It was registered as a charity in Scotland (registered number SC036510) on 5 April 2004. Its registered address is 21 Claylands Road, Newbridge, Edinburgh, EH28 8LF.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared on an accruals basis, and on a going concern basis, in accordance with:

- the Charities and Trustee Investment (Scotland) Act 2005;
- Regulation 8 (Statement of account - Fully accrued accounts) of The Charities Accounts (Scotland) Regulations 2006;
- the Financial Reporting Standard applicable in the UK and Republic of Ireland, published in March 2018 ("FRS 102"), to the extent that it applies to small entities and public benefit entities;
- '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, published in October 2019 (FRS 102)' ("the Charities SORP");
- UK Generally Accepted Accounting Practice; and
- the historical cost convention.

The charity meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated in the relevant accounting policy.

The financial statements are presented in UK sterling, which is the charity's functional currency, and rounded to the nearest pound.

There have been no changes to the basis of preparation this financial year or to the previous financial year's financial statements.

Cash at bank and cash in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments

The charity has financial assets and financial liabilities that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Going Concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

2. ACCOUNTING POLICIES - continued

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.

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.

Tangible fixed assets

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

Computer equipment - 25% on cost

It is the policy of the trustees to capitalise any tangible fixed assets purchased where the cost exceeds £1,000.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

Neighbourhood Watch Scotland is a charity within the meaning of Section 467 of the Corporation Tax Act 2010. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

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

3. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	411	6,822
Grants	140,000	140,000
	<u>140,411</u>	<u>146,822</u>

Grants received, included in the above, are as follows:

	2025	2024
	£	£
Scottish Government	<u>140,000</u>	<u>140,000</u>

Neighbourhood Watch Scotland

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

4. OTHER TRADING ACTIVITIES

	2025 £	2024 £
Sale of NWS Signage	1,099	1,887
Project income	15,981	-
	<u>17,080</u>	<u>1,887</u>

5. INVESTMENT INCOME

	2025 £	2024 £
Bank interest	788	715
	<u>788</u>	<u>715</u>

6. RAISING FUNDS

Other trading activities

	2025 £	2024 £
Purchases	912	1,515
Project costs	11,420	-
	<u>12,332</u>	<u>1,515</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8) £	Support costs (see note 9) £	Totals £
Neighbourhood Watch Activities	<u>150,281</u>	<u>1,801</u>	<u>152,082</u>

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2025 £	2024 £
Staff costs	113,757	112,243
Bank & Payroll Fees	1,182	1,318
Rent & Utilities	1,708	9,203
Insurance	235	2,716
Postage	-	1,204
Staff Travel & Parking	7,919	7,912
IT Costs	21,807	17,779
SCVO Membership	279	279
Venue Hire and Catering for Meetings	-	974
Promotional Materials & Advert	446	5,259
Staff Training & Development	200	80
Printing	240	1,467
Office Supplies & Services	1,908	1,656
Professional Fees	-	3,056
Depreciation	600	600
	<u>150,281</u>	<u>165,746</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

9. SUPPORT COSTS

	2025	2024
	£	£
Accounts Preparation & Independent Examination	1,260	1,140
Board Expenses	<u>541</u>	<u>695</u>
	<u>1,801</u>	<u>1,835</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were £899 of trustees' expenses paid for the year ended 31 March 2025 (2024: £695).

11. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	111,343	107,996
Social security costs	1,651	2,547
Other pension costs	<u>763</u>	<u>1,700</u>
	<u>113,757</u>	<u>112,243</u>

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

	2025	2024
		
Office & Administrative Staff	<u>7</u>	<u>6</u>

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

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds
	£
INCOME AND ENDOWMENTS FROM	
Donations and legacies	146,822
Other trading activities	1,887
Investment income	<u>715</u>
Total	<u>149,424</u>
 EXPENDITURE ON	
Raising funds	1,515

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
funds
£

Charitable activities

Neighbourhood Watch Activities

167,581

Total

169,096

NET INCOME/(EXPENDITURE)

(19,672)

RECONCILIATION OF FUNDS

Total funds brought forward

69,282

TOTAL FUNDS CARRIED FORWARD

49,610

13. TANGIBLE FIXED ASSETS

Computer
equipment
£

COST

At 1 April 2024 and 31 March 2025

2,400

DEPRECIATION

At 1 April 2024

1,200

Charge for year

600

At 31 March 2025

1,800

NET BOOK VALUE

At 31 March 2025

600

At 31 March 2024

1,200

14. STOCKS

2025

£
968

2024

£
912

Stock

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

2025

£
31

2024

£
500

Trade debtors

Deposit

-

450

Pension debtor

1,117-1,148950

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	823	3,605
Social security and other taxes	3,256	1,994
Pension	-	208
Deferred income	12,552	-
Payroll creditor	1,563	-
Accrued expenses	6,375	1,560
	<u>24,569</u>	<u>7,367</u>

Deferred income comprises income received for projects after March 2025 and which Neighbourhood Watch Scotland SCIO was not entitled to in the year to 31 March 2025.

	2025 £	2024 £
At 1 April	-	-
Deferred in year	12,552	-
Released in year	-	-
	<u>12,552</u>	<u>-</u>
At 31 March	<u>12,552</u>	<u>-</u>

17. MOVEMENT IN FUNDS

	At 1/4/24 £	Net movement in funds £	At 31/3/25 £
Unrestricted funds			
General fund	37,367	(6,135)	31,232
Designated - Neighbourhood Alert Fund	12,243	-	12,243
	<u>49,610</u>	<u>(6,135)</u>	<u>43,475</u>
TOTAL FUNDS	<u>49,610</u>	<u>(6,135)</u>	<u>43,475</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	158,279	(164,414)	(6,135)
	<u>158,279</u>	<u>(164,414)</u>	<u>(6,135)</u>
TOTAL FUNDS	<u>158,279</u>	<u>(164,414)</u>	<u>(6,135)</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/23 £	Net movement in funds £	Transfers between funds £	At 31/3/24 £
Unrestricted funds				
General fund	57,037	(19,672)	2	37,367
Designated - Neighbourhood Alert Fund	12,245	-	(2)	12,243
	<u>69,282</u>	<u>(19,672)</u>	<u>-</u>	<u>49,610</u>
TOTAL FUNDS	<u>69,282</u>	<u>(19,672)</u>	<u>-</u>	<u>49,610</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	149,424	(169,096)	(19,672)
	<u>149,424</u>	<u>(169,096)</u>	<u>(19,672)</u>
TOTAL FUNDS	<u>149,424</u>	<u>(169,096)</u>	<u>(19,672)</u>

18. RELATED PARTY DISCLOSURES

Other than those listed under Note 10, there were no related party transactions for the year ended 31 March 2025.

19. PURPOSE OF FUNDS

General fund - Unrestricted funds that can be expended at the discretion of the trustees in furtherance of the objects of the charity.

Neighbourhood Alert Designated Fund - Unrestricted funds which the trustees have designated for the upkeep of the NWS alert system.