

**Report of the Trustees and  
Financial Statements for the Year Ended 31 March 2023  
for  
Neighbourhood Watch Scotland**



Brett Nicholls Associates  
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Glasgow  
G20 6NB

**Contents of the Financial Statements  
for the Year Ended 31 March 2023**

	<b>Page</b>
<b>Reference and Administrative Details</b>	1
<b>Report of the Trustees</b>	2 to 6
<b>Independent Examiner's Report</b>	7
<b>Statement of Financial Activities</b>	8
<b>Balance Sheet</b>	9
<b>Notes to the Financial Statements</b>	10 to 16

## Neighbourhood Watch Scotland

### Reference and Administrative Details for the Year Ended 31 March 2023

<b>TRUSTEES</b>	S Prodger - Chair K Halliday - Vice Chair R Ross - Treasurer A Dron J Birrell R McKail K Shanks (resigned 01.03.23) J E Millar V Arbuckle S McViven (resigned 13.10.22)
<b>PRINCIPAL ADDRESS</b>	Office 23 - Enterprise House Springkerse Business Park Stirling FK7 7UF
<b>REGISTERED CHARITY NUMBER</b>	SC036510
<b>INDEPENDENT EXAMINER</b>	David Nicholls FCCA Brett Nicholls Associates Herbert House 24 Herbert Street Glasgow G20 6NB
<b>BANKERS</b>	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling ME19 4JQ
<b>WEBSITE</b>	<a href="http://www.neighbourhoodwatchscotland.co.uk">www.neighbourhoodwatchscotland.co.uk</a>

## Neighbourhood Watch Scotland

### Report of the Trustees for the Year Ended 31 March 2023

The trustees 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

2022-2023 has seen an acceleration towards meeting 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

Up until the arrival of the newly appointed Director, our progress remained set against two key principles – ‘Your Watch Your Way’ and ‘getting the right information to the right people at the right time’ - which provided a flexible approach to neighbourhood watch at a community level and focuses on building community resilience.

Following the Directors appointment our mission and vision has changed and is now 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 Watch Scotland has 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.
- There are currently **29,867** direct individuals and **2,031** Community Groups registered on the Neighbourhood Alert system.
- The Neighbourhood Alert system plays a key role in providing locally relevant, targeted, timeous and trusted information. It is currently administered by local police and local partner administrators across Scotland, who together, with NWS staff, have sent **345** Alerts over the period, equating to over **3.8m** individual emails to recipients. Based on average propagation rates it can be confidently estimated that just over **11.5m** people received this information.

## Neighbourhood Watch Scotland

### Report of the Trustees for the Year Ended 31 March 2023

- Since April 2022 Neighbourhood Alert has allowed key information to be distributed directly to communities across Scotland on a range of issues related to crime, safety and resilience.
- NWS hosted **2** webinars during Cyber Scotland Week 2023 for Police Scotland on basic cyber security aimed specifically at communities and home use. Over **100** individuals from across Scotland attended the events.
- Neighbourhood Watch Scotland continues to distribute their well-regarded and popular Safer Neighbourhoods Stronger Communities booklets (the booklet formerly known as Safer Communities Safer Scotland). A further **11,000** copies were printed in March 2023. These booklets continue to be distributed to new and existing Watches, plus partners. The e-copy is also made available on request and via the NWS website.
- Work continues on the Neighbourhood Watch Scotland website to develop further in terms of its content and connectivity as part of the ongoing work of the NWS Communications Group. The website includes a community contact form which has again proved really useful as another route for contacting the NWS Team. A “visit our shop” function has also been added to assist with the ordering and purchase of NWS products.
- As a further part of the above external communications review work is ongoing at improving NWS use, reach and content of current social media platforms to make best use to support both our communities and our partners.
- A key part of NWS values is encouraging communities to look out for each other and this has been especially key during the last year where we have seen local volunteers support communities.
- NWS has developed a solid and trusted foundation with limited resource. Partners continue to show increasing interest in the NWS targeted approach and focus of bringing communities together, building community resilience and encouraging communities to look out for each other with regards to matters of crime, resilience and safety. Partner engagement and specific initiatives have resulted in further training for Scottish Fire and Rescue Service (SFRS), Police Scotland and some local authority Trading Standards representatives in use of the Alert system.
- NWS actively promotes the regular Trading Standards Scotland (TSS) Scam Share and Scottish Government (SG) Cyber crime bulletins via Alert platform. NWS also respond directly to community feedback from these Alerts and feedback any intelligence to the relative authorities.
- NWS supported the annual “Shut Out Scammers Campaign” by attending local events and sharing content on social media platforms in April 2022.
- NWS continue to support all Community Safety Partnership campaigns.
- NWS regularly attend and provide training inputs to the Safer Communities Training at the Scottish Police College.

### People in Neighbourhood Watch areas are more confident about staying safe and have a reduced fear of crime.

- During 2022 a Neighbourhood Alert survey was carried out and completed by 3,079 Alert users. This survey was similar to the previous ones carried out, results shown below will act as a direct comparison and measurement.
- **20.4%** of all Scottish users responded (the highest response within the UK) and analysis found:
  - **82%** of respondents agreed that Alerts were informative
  - **91%** of respondents agreed that Alerts were important
  - **80%** of respondents strongly agreed that Alerts were timely
  - **89%** of respondents felt that the Alert system is safe and secure
  - **62%** of respondents said they had changed their behaviour as a result of the messages
  - **47%** of respondents reported an increase in Police confidence
  - **80%** of respondents found it easier to spot a scam
  - **1,968** respondents directly stated that the information contained in Alerts had helped prevent them becoming a victim of crime.

## Neighbourhood Watch Scotland

### Report of the Trustees for the Year Ended 31 March 2023

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

- 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.
- Due to data cleansing during the period April 2022 – March 2023 there has been a **decrease overall of NW membership** although **89 formal NW schemes** have been established during the year. Neighbourhood Watch Scotland continue to enjoy the success of the more flexible approach of 'Your Watch, Your Way'. All registered community group co-ordinators/administrators have declared their combined **community reach** to be **205,771 households**.
- A specific area of growth has been within rural and remote communities with **10,052**. This has seen a specific growth of **40%** in the last year.
- A key focus of work carried out over the period was through the **Scottish Partnership Against Rural Crime (SPARC) and local partnerships against rural crime. Rural Watch Scotland** is a key component of this work in the development of local Rural Crime Partnerships as indeed is the Alert platform for localised messaging to our communities via these partnerships.
- Emerging issues are identified through these local partnerships but increasingly include visitor management, fly tipping, dirty camping as well as the related impact of rural crime.
- A primary role for Neighbourhood Watch Scotland is to encourage and support local connectivity within communities, and between communities, and their local service providers. Having good trusted relationships with key partners allow us to do this.
- **Construction Watch Scotland** was launched in partnership with Police Scotland on 23rd March 2022 to enhance awareness between construction and trade industries, as well as police, to ensure intelligence relating to criminal or suspicious activity at one location is quickly provided to others along with prevention advice.
- **Construction Watch Scotland** has been devised in partnership by Police Scotland and Neighbourhood Watch Scotland. It follows a rise in the thefts of plant equipment, tools and stored fuel and is supported by the Scottish Business Resilience Centre, Secured By Design and Crimestoppers.
- The new **Construction Watch Scotland** platform currently has **61** registered users.

#### FINANCIAL REVIEW

Those present at the NWS Annual General Meeting, held on 16<sup>th</sup> November 2022, appointed Brett Nicholls Associates as the Independent Examiner for the year ahead.

- All NWS Funds are unrestricted.
- Cash in hand and in the bank on 31 March 2023 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 the reinvest in NWS's service.
- No discrepancies were found with the NWS accounts for 2022 - 2023.
- For the period 2022 – 2023 it was projected that the core operating costs would be circa £160,000.00. 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 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 £69,282 (2022: £61,662). An unrestricted reserve of £69,282, represents five 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.

#### Financial Position

The charity generated a surplus of £7,620 (2022: £3,421).

The charity's financial position is relatively secure, with unrestricted free reserves of £57,037 carried forward at 31 March 2023 (2022: £47,662). In addition the charity holds a designated fund of £12,245 (2022: £14,000) for the Neighbourhood Alert license fee.

## **Neighbourhood Watch Scotland**

### **Report of the Trustees for the Year Ended 31 March 2023**

#### **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, and will continue working towards meeting the aims and objectives set out within.

With the appointment of new Director Lesley Clark, the charity has seen changes being made operationally and strategically.

With the recent appointment of a Data Administrator, Engagement Officer and Policy Development Officer critical projects can now be carried out such as:

- Data cleanse of the Neighbourhood Alert system to ensure Watches and Alert users information is removed as necessary to comply with GDPR regulations.
- All policies and procedures being updated and created ensuring health and safety and HR compliance.
- Ensure business resilience within the current Neighbourhood Watch Scotland team.

To create a number of baseline figures for reporting purposes, VISAV will carry out their annual survey to all Coordinators, members and Alert users to gauge responses. Each year a similar survey is conducted which helps gauge how much of an impact NWS and Alerts are making within communities across Scotland.

Social media is an important tool in promoting NWS throughout Scotland, reaching audiences we would not normally have access to, such as those in hard to reach communities. Our Board is keen we create a Communications Strategy and Calendar over the year to clarify the relationships between audiences, messages, channels, activities, and materials. To coincide with getting the NWS messaging correct and consistent we will shortly begin looking at plan to create a new website. The site will be user friendly, easy to navigate around and less content heavy, which should encourage new users to our site and Alert. The social media work and new website has been on the project list for over a year due to limited staff resources. The Board and Director are looking to establish a Digital Services Group to take forward all means of communication.

NWS aims 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.

As we now have Construction Watch Scotland, Rural Watch Scotland and Neighbourhood Watch Scotland, we will continue to seek new Neighbourhood Alert Administrators to promote the Alert system and encourage new sign ups, as well as circulating Alert messages with local information and providing advice on issues. This type of messaging is crucial to those within urban and rural locations as well as the construction industry.

Over the year we will hope to enhance our partnership working whilst continuing to work with partners and Board members to maximise community reach and resources.

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.

The data cleanse will continue to ensure the Neighbourhood Alert system is up to date with Watches. Once all Watch coordinator data has been completed, the Data Administrator will look to create a Coordinators group to assist in various aspects of NWS business, for example new sign ups are supplied with tools and resources to ensure they are confident running their Watch as well as maintaining interest in their scheme as they move forward.

NWS is looking to appoint a Professional Fundraiser to allow NWS to undertake various projects to take the charity forward, bringing it up to date and diminishing the "curtain twitcher" reputation. For example, help encourage Neighbourhood Watch members to contribute to the safety of their community and themselves through roadshows, regional forums, online drop-ins and a monthly coordinator bulletin.

## Neighbourhood Watch Scotland

### Report of the Trustees for the Year Ended 31 March 2023

#### 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 Inland Revenue 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.

##### Organisational structure

In accordance with the existing Constitution the maximum number of Trustees is 12, half must be registered with an active neighbourhood watch group or any individual who wishes to further the purposes of the charity. The Board comprises office bearer roles of Chairperson, Vice-Chairperson and Treasurer. The role of Secretary is currently vacant.

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

Day to day decisions are made by the NWS Director.

Neighbourhood Watch Scotland currently employs six persons to manage the day to day running of the organisation.

##### 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

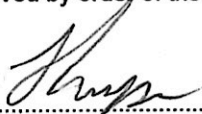
##### Board development

Neighbourhood Watch Scotland The Neighbourhood Watch Scotland Board remained with the same members throughout 2022 – 2023 although we sadly lost a few due to them stepping down. Each new member brings their own skill set which continues to develop the organisation going forward.

##### 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 2022-23 were £28,200 (2021-22: £29,010).

Approved by order of the board of trustees on 2/12/23 and signed on its behalf by:

  
S Prodger - Trustee



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

I report on the accounts for the year ended 31 March 2023 set out on pages eight to sixteen.

### 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.



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

Date: 20 December 2023

## Neighbourhood Watch Scotland

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

	Notes	2023 Unrestricted funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	3	147,156	121,060
Other trading activities	4	4,038	2,391
Investment income	5	<u>304</u>	<u>5</u>
<b>Total</b>		<u>151,498</u>	<u>123,456</u>
<b>EXPENDITURE ON</b>			
Raising funds	6	4,678	2,495
<b>Charitable activities</b>	7		
Neighbourhood Watch Activities		<u>139,200</u>	<u>117,540</u>
<b>Total</b>		<u>143,878</u>	<u>120,035</u>
<b>NET INCOME</b>		7,620	3,421
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<u>61,662</u>	<u>58,241</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>69,282</u>	<u>61,662</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.

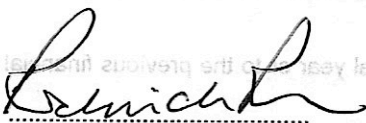
The notes on pages 10 to 16 form part of these financial statements.

**Neighbourhood Watch Scotland**

**Balance Sheet  
31 March 2023**

	Notes	2023 Unrestricted funds £	2022 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	13	1,800	-
<b>CURRENT ASSETS</b>			
Stocks	14	1,891	1,185
Debtors	15	2,622	450
Cash at bank and in hand		90,233	73,808
		94,746	75,443
<b>CREDITORS</b>			
Amounts falling due within one year	16	(27,264)	(13,781)
<b>NET CURRENT ASSETS</b>		<b>67,482</b>	<b>61,662</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>69,282</b>	<b>61,662</b>
<b>NET ASSETS</b>		<b>69,282</b>	<b>61,662</b>
<b>FUNDS</b>	17		
Unrestricted funds:			
General fund		57,037	47,662
Designated - Neighbourhood Alert Fund		12,245	14,000
		69,282	61,662
<b>TOTAL FUNDS</b>		<b>69,282</b>	<b>61,662</b>

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



R Ross - Trustee

11/12/2023

The notes on pages 10 to 16 form part of these financial statements

## Neighbourhood Watch Scotland

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 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 1 December 2011. Its registered address is Enterprise House, Springkerse Business Park, Stirling, FK7 7UF.

#### 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.

##### **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

## Neighbourhood Watch Scotland

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

#### 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

	2023	2022
	£	£
Donations	7,156	3,060
Grants	<u>140,000</u>	<u>118,000</u>
	<u>147,156</u>	<u>121,060</u>

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

	2023	2022
	£	£
Scottish Government	<u>140,000</u>	<u>118,000</u>

### 4. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Sale of NWS Signage	<u>4,038</u>	<u>2,391</u>

### 5. INVESTMENT INCOME

	2023	2022
	£	£
Bank interest	<u>304</u>	<u>5</u>

### 6. RAISING FUNDS

	2023	2022
	£	£
Purchases	<u>4,678</u>	<u>2,495</u>

**Neighbourhood Watch Scotland**

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

**7. CHARITABLE ACTIVITIES COSTS**

	<b>Direct Costs (see note 8) £</b>	<b>Support costs (see note 9) £</b>	<b>Totals £</b>
Neighbourhood Watch Activities	<u>137,302</u>	<u>1,898</u>	<u>139,200</u>

**8. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	<b>2023 £</b>	<b>2022 £</b>
Staff costs	88,890	71,090
Bank & Payroll Fees	1,112	1,014
Rent & Utilities	9,187	8,808
Insurance	1,959	1,817
Postage	1,111	1,602
Staff Travel & Parking	3,044	531
IT Costs	22,467	18,875
SCVO Membership	994	1,228
Venue Hire and Catering for Meetings	1,389	646
Promotional Materials & Advert	2,474	1,898
Staff Training & Development	610	1,298
Printing	2,374	5,920
Office Supplies & Services	1,091	1,356
Depreciation	600	-
	<u>137,302</u>	<u>116,083</u>

**9. SUPPORT COSTS**

	<b>2023 £</b>	<b>2022 £</b>
Independent Examination	1,140	1,080
Board Expenses	<u>758</u>	<u>377</u>
	<u>1,898</u>	<u>1,457</u>

**10. 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 £758 of trustees' expenses paid for the year ended 31 March 2023 (2022: £377).

Neighbourhood Watch Scotland

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

11. STAFF COSTS

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	84,352	67,003
Social security costs	1,824	1,447
Other pension costs	<u>2,714</u>	<u>2,640</u>
	<u><b>88,890</b></u>	<u><b>71,090</b></u>

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

	<b>2023</b>	<b>2022</b>
Office & Administrative Staff	<u>6</u>	<u>3</u>

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

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	<b>Unrestricted funds £</b>
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	121,060
Other trading activities	2,391
Investment income	<u>5</u>
<b>Total</b>	<u><b>123,456</b></u>
<b>EXPENDITURE ON</b>	
Raising funds	2,495
<b>Charitable activities</b>	
Neighbourhood Watch Activities	<u>117,540</u>
<b>Total</b>	<u><b>120,035</b></u>
<b>NET INCOME</b>	3,421
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	<u>58,241</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><b>61,662</b></u>

Neighbourhood Watch Scotland

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

13. TANGIBLE FIXED ASSETS

	Computer equipment £
<b>COST</b>	
Additions	<u>2,400</u>
<b>DEPRECIATION</b>	
Charge for year	<u>600</u>
<b>NET BOOK VALUE</b>	
At 31 March 2023	<u><u>1,800</u></u>
At 31 March 2022	<u><u>-</u></u>

14. STOCKS

	2023 £	2022 £
Stock	<u>1,891</u>	<u>1,185</u>

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	2,172	-
Deposit	<u>450</u>	<u>450</u>
	<u><u>2,622</u></u>	<u><u>450</u></u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	20,875	11,647
Social security and other taxes	2,539	1,690
Pension	310	444
Accrued expenses	<u>3,540</u>	<u>-</u>
	<u><u>27,264</u></u>	<u><u>13,781</u></u>

17. MOVEMENT IN FUNDS

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
<b>Unrestricted funds</b>				
General fund	47,662	7,620	1,755	57,037
Designated - Neighbourhood Alert Fund	<u>14,000</u>	<u>-</u>	<u>(1,755)</u>	<u>12,245</u>
	<u>61,662</u>	<u>7,620</u>	<u>-</u>	<u>69,282</u>
<b>TOTAL FUNDS</b>	<u><u>61,662</u></u>	<u><u>7,620</u></u>	<u><u>-</u></u>	<u><u>69,282</u></u>



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

17. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	151,498	(143,878)	7,620
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>151,498</u>	<u>(143,878)</u>	<u>7,620</u>

Comparatives for movement in funds

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
<b>Unrestricted funds</b>				
General fund	47,241	3,421	(3,000)	47,662
Designated - Neighbourhood Alert Fund	<u>11,000</u>	<u>-</u>	<u>3,000</u>	<u>14,000</u>
	<u>58,241</u>	<u>3,421</u>	<u>-</u>	<u>61,662</u>
<b>TOTAL FUNDS</b>	<u>58,241</u>	<u>3,421</u>	<u>-</u>	<u>61,662</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	123,456	(120,035)	3,421
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>123,456</u>	<u>(120,035)</u>	<u>3,421</u>

18. RELATED PARTY DISCLOSURES

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

**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.