

Registered number: 03464607

Citizen Connect Limited

Abbreviated financial statements

For the period ended 31 March 2014



CLB
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Chartered Accountants
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CITIZEN CONNECT LIMITED

Company Information

Directors	R A Etheridge C Peat K O'Donoghue
Company secretary	I M Fisher
Registered number	03464607
Registered office	Unit 28 Batley Business & Technology Centre Technology Drive Batley West Yorkshire WF17 6ER
Independent auditor	CLB Coopers Ship Canal House 98 King Street Manchester M2 4WU

CITIZEN CONNECT LIMITED

Independent auditor's report to Citizen Connect Limited Under section 449 of the Companies Act 2006

We have examined the abbreviated accounts set out on pages 4 to 7, together with the financial statements of Citizen Connect Limited for the period ended 31 March 2014 prepared under section 396 of the Companies Act 2006.

This report is made solely to the company in accordance with section 449 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company, for our work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditor

The directors are responsible for preparing the abbreviated accounts in accordance with section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts are properly prepared.

Opinion on financial statements

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with section 444(3) of the Companies Act 2006, and the abbreviated accounts on pages 4 to 7 have been properly prepared in accordance with the regulations made under that section.

Other information

On 22 October 2014 we reported as auditor to the shareholders of the company on the financial statements prepared under section 396 of the Companies Act 2006 and our audit report was as follows:

We have audited the financial statements of Citizen Connect Limited for the period ended 31 March 2014, set out on pages 5 to 12. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the company's shareholders, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's shareholders those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's shareholders as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditor

As explained more fully in the directors' responsibilities statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

CITIZEN CONNECT LIMITED

Independent auditor's report to Citizen Connect Limited Under section 449 of the Companies Act 2006

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the directors' report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

We have undertaken the audit in accordance with the requirements of APB Ethical Standards including APB Ethical Standards - Provisions Available for Small Entities, in the following circumstances:

The evidence available to use was limited because we were not appointed as auditors of the company until 28 November 2013 and in consequence it was not possible for us to perform the auditing procedures necessary to obtain sufficient appropriate evidence as regards the opening balances as at 31 December 2012, which was not subject to statutory audit. Any adjustments to these balances would have a consequential effect on the result for the period ended 31 March 2014.

Qualified opinion on financial statements arising from limitation of audit scope

Except for any adjustments that might have been found to be necessary had we been able to obtain sufficient evidence concerning opening balances as at 31 December 2012 and consequently of the result for the period ended 31 March 2014, in our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 March 2014;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

In respect alone of the limitation on our work relating to opening balances at 31 December 2012 and the result for the period ended 31 March 2014:

- we have not obtained all the information and explanations that we considered necessary for the purpose of our audit; and
- we were unable to determine whether proper accounting records had been maintained.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the directors' report for the financial period for which the financial statements are prepared is consistent with the financial statements.

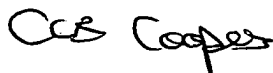
CITIZEN CONNECT LIMITED

Independent auditor's report to Citizen Connect Limited Under section 449 of the Companies Act 2006

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and to take advantage of the small companies' exemption from the requirement to prepare a strategic report or in preparing the directors' report.



Graham Rigby (senior statutory auditor)

for and on behalf of
CLB Coopers

Statutory Auditors and Chartered Accountants

Ship Canal House
98 King Street
Manchester
M2 4WU

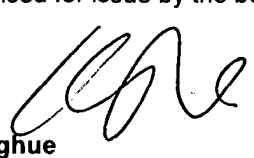
22 October 2014

CITIZEN CONNECT LIMITED

Abbreviated balance sheet As at 31 March 2014

	Note	£	31 March 2014 £	Unaudited 31 December 2012 £
Fixed assets				
Intangible assets	2		-	300,000
Tangible assets	3		606	161
			<u>606</u>	<u>300,161</u>
Current assets				
Debtors		40,131		18,927
Cash at bank		2		4,041
		<u>40,133</u>		<u>22,968</u>
Creditors: amounts falling due within one year	4	(218,257)		(166,104)
Net current liabilities			(178,124)	(143,136)
Total assets less current liabilities			(177,518)	157,025
Creditors: amounts falling due after more than one year			(24,812)	(40,261)
Net (liabilities)/assets			<u>(202,330)</u>	<u>116,764</u>
Capital and reserves				
Called up share capital	5		7,500	7,500
Profit and loss account			(209,830)	109,264
Shareholders' (deficit)/funds			<u>(202,330)</u>	<u>116,764</u>

The abbreviated accounts, which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006, were approved and authorised for issue by the board and were signed on its behalf by:


K O'Donoghue
Director

Date: 22 October 2014

The notes on pages 5 to 7 form part of these financial statements.

CITIZEN CONNECT LIMITED

Notes to the abbreviated accounts For the period ended 31 March 2014

1. Accounting policies

1.1 Basis of preparation of financial statements

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Going concern

These financial statements have been prepared on the going concern basis, notwithstanding net liabilities of £215,725 as at 31 March 2014, which the directors believe to be appropriate for the following reasons.

During the year, 72% of the Ordinary share capital of the company was acquired by the Via Partnership Limited ("Via"), a company which in turn benefits from the trading and strategic support of Lancashire County Council, Blackpool Council and Blackburn with Darwen Borough Council ("the Local Authorities"). During the year, the Local Authorities provided Via with additional finance of £1 million to enable it to continue to provide services, meet its corporate objectives, and continue to trade as a going concern.

Taking into account trading projections, which have been prepared for a period of more than 12 months from the date of approval of these financial statements, the directors believe it remains appropriate to prepare the financial statements on a going concern basis.

1.2 Turnover

Turnover comprises revenue recognised by the company in respect of goods and services supplied during the period, exclusive of Value Added Tax and trade discounts.

1.3 Intangible fixed assets and amortisation

Intellectual property costs were historically capitalised and written off in equal annual instalments over their estimated useful life of 50 years.

On 16 August 2013, The Via Partnership Limited acquired 72% of the issued share capital of the company. The accounting policy of Via is not to capitalise intellectual property. Group accounting policies have been harmonised and intellectual property costs brought forward as at 1 January 2013 were written off in full.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant and machinery	- 33% straight line
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CITIZEN CONNECT LIMITED

Notes to the abbreviated accounts For the period ended 31 March 2014

2. Intangible fixed assets

	£
Cost	
At 1 January 2013 and 31 March 2014	583,793
Amortisation	
At 1 January 2013	283,793
Charge for the period	7,784
Exceptional impairment charge	292,216
At 31 March 2014	583,793
Net book value	
At 31 March 2014	-
At 31 December 2012	300,000

3. Tangible fixed assets

	£
Cost	
At 1 January 2013	61,143
Additions	608
Disposals	(60,193)
At 31 March 2014	1,558
Depreciation	
At 1 January 2013	60,982
Charge for the period	163
On disposals	(60,193)
At 31 March 2014	952
Net book value	
At 31 March 2014	606
At 31 December 2012	161

4. Creditors: Amounts falling due within one year

The company's parent undertaking, The Via Partnership Limited, has provided security in respect of its equity proportionate share (72%) of the company's bank overdraft of £114,699, to a maximum of £150,000.

CITIZEN CONNECT LIMITED

Notes to the abbreviated accounts For the period ended 31 March 2014

5. Share capital

	31 March 2014 £	Unaudited 31 December 2012 £
Allotted, called up and fully paid		
7,500 Ordinary shares of £1 each	<u>7,500</u>	<u>7,500</u>

6. Ultimate parent undertaking and controlling party

During the period, Via acquired 72% of the issued share capital of the company.

Via is owned by Lancashire County Council, Blackpool Council and Blackburn with Darwen Borough Council. There is no ultimate controlling party; nor was there an ultimate controlling party in the prior period.