

# ANNUAL REPORT

## **BOSTON COMMUNITY IMPROVEMENT DISTRICT**

Annual Report and Financial Statements for the year  
ended 30 June 2025



This annual report is available at [www.bostoncid.co.za](http://www.bostoncid.co.za)

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## **PART A: GENERAL INFORMATION**

### **NPC GENERAL INFORMATION**

**Registered name:** Boston Community Improvement District NPC

**Registration no:** 2020/211593/08

**Physical Address:** FH 1B 7 Voortrekker Rd Boston Bellville 7530

**Telephone numbers:** Office: 068 241 9465

Control: 086 12 12345

Management: 0761976816

**Email Address:** manager@bostoncid.co.za

**Website Address:** <https://www.bostoncid.co.za/>

**External Auditors:** Cecil Kilpin & Co

**Bankers' information:** FNB Bank

**LIST OF ABBREVIATIONS/ACRONYMS**

Boston CID - Boston Community Improvement District

CFO - Chief Financial Officer CCT City of Cape Town

KPI - Key Performance Indicators

SCM - Supply Chain Management

PSO - Public Safety Officer

MES - Mould Empower Serve

## **FOREWORD BY THE CHAIRPERSON**

**Janeen van Heerden / Boston CID Chairperson**

### **Chairman's report**

Five Years of Progress and Pride

The Boston CID is now in its first year of operations under the second term, and we couldn't be prouder of how far we've come over the past five years. During this time, the Boston CID Board has grown into a strong and cohesive team. Each member's role and responsibilities are well defined, allowing us to offer meaningful, constructive, and supportive guidance to both the CID's programmes and our dedicated CID Manager.

Our CID teams continue to work tirelessly, responding to a wide range of incidents and community concerns around the clock. One of the CID's most important functions is to ensure that incidents are properly reported, escalated, and followed up, while keeping the Boston community informed every step of the way.

For the 2024/25 reporting period, reported crime incidents have dropped by an impressive 45% a direct reflection of the team's dedication and effective strategy. Our public safety officers engaged with street-based community members more than 4,000 times, addressing issues before they could escalate into bylaw violations. In addition, our control room continues to monitor 108 cameras 24/7, ensuring that the community remains safe and protected. Thanks to this vigilance, 24 arrests were made and resulted in successful convictions based on Boston CID's CCTV evidence.

Over the past five years, the CID has built strong working relationships with key partners, including various City departments, the Sub-Council, Ward 2 Councillor Roger Cannon, Boston Neighbourhood Watch and the Bellville SAPS. These partnerships have been vital to our success and will continue to play a key role in the years ahead.

A heartfelt thank you goes to all members of the 2025 Board of Directors for their time, dedication, and unwavering commitment, all given voluntarily, without any form of payment. An especially big thank you to Jean Beukman and his incredible team for their hard work, passion for Boston, and consistent professionalism.

We're immensely proud of what we've achieved together and excited for the future as we continue to build on this foundation of safety, care, and community.



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**Janeen van Heerden**

## **Management Overview**

**Jean Beukman/ CID Manager**

### **Reporting Period: June 2024 – July 2025**

The Boston Community Improvement District (CID) continues to deliver on its mandate of creating a safer, cleaner, and more vibrant urban environment. Over the past year, the CID has focused on strengthening partnerships, improving public safety, and maintaining essential services for the benefit of residents, businesses, and visitors.

A major achievement during this reporting period was the successful coordination with law enforcement and private security, which led to 24 successful arrests related to various public safety incidents. This outcome underscores the CID's active role in crime prevention and its commitment to ensuring a secure environment across the district.

The CID maintained consistent service delivery throughout the year, with continued focus on urban management tasks such as street cleaning, maintenance, and monitoring of public infrastructure. These efforts have contributed to an improved sense of order and cleanliness across the area.

A key highlight for the year was the CID receiving a clean audit from the independent auditor — a clear indication of sound financial management, strong internal controls, and adherence to regulatory standards. This achievement reflects the CID's commitment to transparency, accountability, and responsible use of public funds.

The CID remained engaged with local stakeholders through ongoing communication, collaborative problem-solving, and support for community-led initiatives. These partnerships have strengthened trust and helped align CID operations with the needs of the community.

As the CID enters the next fiscal period, priorities will include enhancing operational efficiency, identifying opportunities for public space improvements, and deepening engagement with the community. The CID will also continue working closely with city officials and private stakeholders to drive sustainable, people-focused urban development.

We extend our sincere thanks to all partners, stakeholders, and residents who contributed to another productive year of progress.



Jean Beukman

## **STATEMENT OF RESPONSIBILITY AND ACCURACY FOR THE ANNUAL REPORT**

We, the Board of the Boston Community Improvement District confirm to the best of our knowledge:

- All information and amounts disclosed in the annual report are consistent with the annual financial statement audited by our auditors.
- The directors consider the annual report, taken as a whole, to be accurate, fair, balanced and free of material omissions.
- The financial statements, prepared in accordance with the applicable accounting standards give a true and fair view of the assets, liabilities and financial position of the company.
- The external auditors have been engaged to express an independent opinion on the annual financial statements.
- Approved by the Board.



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**J. van Heerden**

Chairman

Boston Community Improvement District

## **STRATEGIC OVERVIEW**

### **VISION:**

The Boston CID vision is to establish Boston as one of the most sought-after areas in the Metropole.

### **MISSION:**

The Boston CID mission is to ensure:

Continuous and sustainable improvements to the Public Safety of its residents, businesses, and visitors.

The Boston community can enjoy safe and clean public areas.

The area retains its peaceful, residential, family friendly, close to nature and suburban character.

Residents and visitors continue to respect the natural and built environment by keeping it clean and encouraging indigenous biodiversity.

Community spirit is encouraged through regular communication and community events.

### **GOALS:**

The Boston CID will, in conjunction with relevant and appropriate stakeholders, supplement services as detailed in this Business Plan, for the benefit of residents, businesses and visitors to the area. In years to come the CID will be a self-sustaining mechanism to improve safety and enhance the Boston area from an infrastructural perspective, as well as desirability.

#### **The Boston CID's goals are:**

- To improve Public Safety
- To promote and safeguard the interests of residents and businesses in the area.
- To take cognizance of the character of Boston as a residential, family orientated suburb.
- To address social issues in a unified, cooperative and sustainable manner.
- To build uplift and protect the natural and built environment of the area.
- To ensure the area remains clean and free from litter and illegal dumping.

- To promote and ensure interaction with neighbouring communities and organizations – and the greater community.

**The core values of the Boston CID are:**

Vision: To work together to maintain a safe, clean, and sustainable Boston

Mission: To improve Boston consistently and incrementally for the benefit of all who live and work here.

Goal: The goal is to improve the public safety in our area, to address social aspects in a cooperative manner, maintain the public areas and clean it where required, promote improved communication with the city in collaboration with initiatives already active in the area.

Transparency & Accountability: Transparency & Accountability are key parts of the Boston CID's values. They will be achieved through submission of annual reports to the local community, facilitation of local community participation in board meetings and documentation and members' meetings of the Pinelands CID company, and publication of relevant documentation online.

**STATUTORY MANDATE:**

In terms of the CID By-law and s.22 of the Municipal Property Rates Act, the Boston CID NPC is tasked with considering, developing and implementing improvements and upgrades to Boston to supplement services provided by the CCT. The funding comes from additional rates collected by the CCT from CID property owners and paid over to the company under the aforesaid legislation, as may be supplemented by local fundraising initiatives. In expending these funds, the company is subject to oversight by the CCT in terms of the CID By-law and Policy, as well as public procurement principles enshrined in s.217 of the Constitution of the Republic of South Africa, 1996.

**ORGANISATIONAL PROFILE**

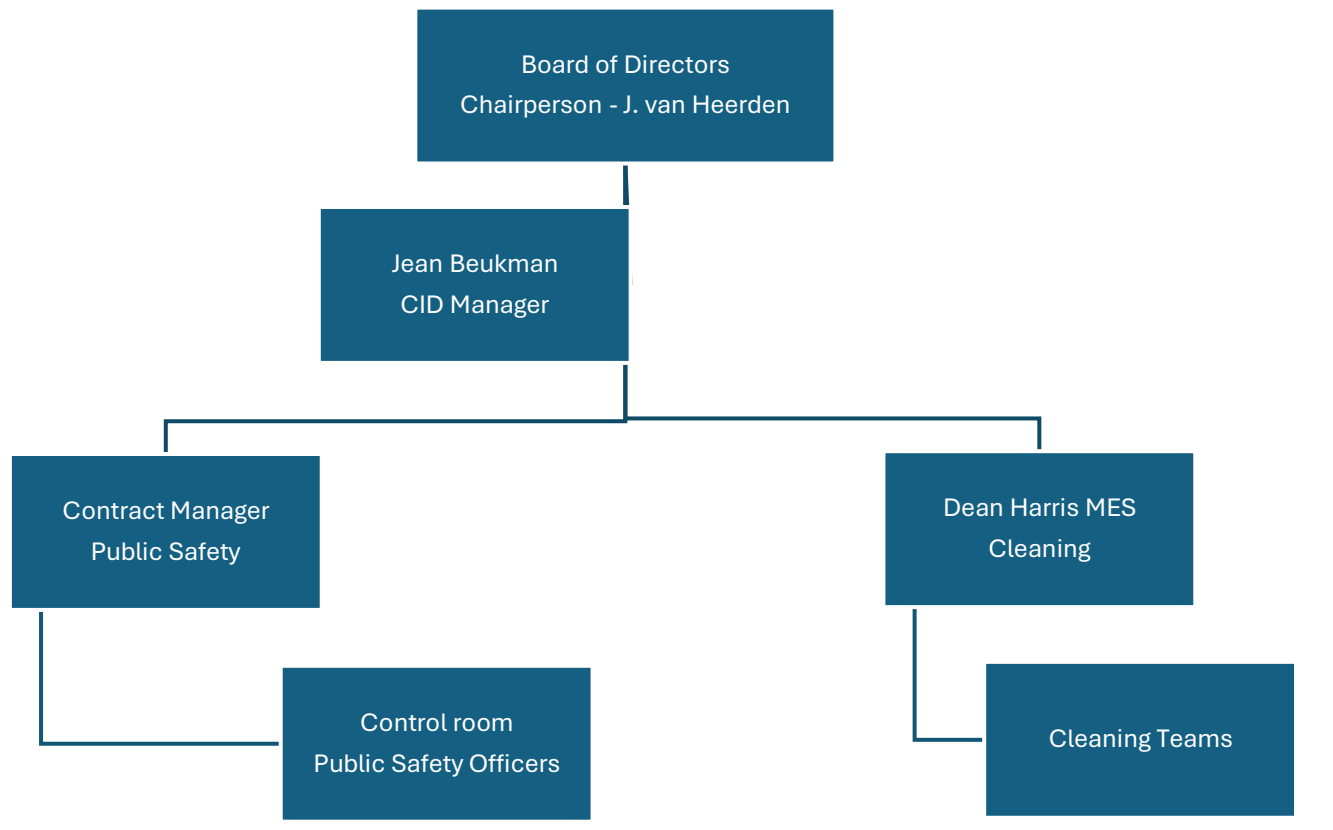
The Boston Community Improvement District NPC (Boston CID) is dedicated to enhancing the Boston Area through a range of initiatives that align with our mission and strategic goals.

Our primary activities include:

- **Public Safety:** We implement measures to ensure the safety and security of all workers and visitors in the area, directly supporting our mission to create a secure environment.

- **Maintenance and Cleansing:** We provide continuous upkeep and cleaning services to maintain a clean and attractive industrial area, fostering a welcoming atmosphere for businesses and their clients.
- **Marketing and Promotion:** We engage in regular marketing efforts and positive press initiatives to promote Boston as a prime residential area for investments.
- **Environmental Development:** We plan and execute projects to beautify and upgrade public areas and verges supporting our commitment to sustainable development and environmental stewardship.
- **Social and Economic Development:** We promote social and economic initiatives that benefit the local community, aligning with our core value of social responsibility. These activities are designed to achieve our strategic objectives of safety, maintenance, greening, beautification, and social responsibility, ensuring a vibrant and sustainable urban environment for the benefit of all stakeholders.

**ORGANISATIONAL STRUCTURE**



## **PART B: PERFORMANCE INFORMATION**

### **SITUATIONAL ANALYSIS**

#### **SERVICE DELIVERY ENVIRONMENT**

The Boston CID's efforts have led to significant upgrades and maintenance in the Boston area. Crime reduction is a priority for the Boston CID, and we take a proactive approach using various tools like CCTV, Mobile Security Units equipped with CCTV and visible Public Safety patrols and a close relationship with the local SAPS and the Sector manager. These are coupled with area cleaning initiatives that aim to prevent further urban decay. Working closely with the City of Cape Town, the Boston CID intends to enhance the area further, with a focus on park maintenance and the upgrading of aging infrastructure such as waterpipes and roads infrastructure in Boston.

#### **ORGANISATIONAL ENVIRONMENT**

The Boston Community Improvement District (Boston CID) operates within the vibrant and diverse community of Boston. As a proactive and community-driven organisation, the CID is dedicated to enhancing the quality of life for residents, visitors, and businesses within its boundaries. Our strategic focus areas encompass public safety, maintenance and cleansing, environmental development, and social and economic growth. Through these pillars, we strive to foster a secure, clean, green, and thriving environment for all. Collaboration and community engagement are at the heart of our approach. We actively seek input and involvement from property owners, local businesses, residents, and relevant authorities to ensure that our initiatives reflect the unique needs and aspirations of Boston. Our strong partnerships with law enforcement agencies have resulted in effective security measures, contributing to a notable reduction in crime rates. As part of our commitment to environmental sustainability, the CID actively promotes green initiatives and beautification projects such as Frans Conradie. Through regular maintenance programs and street cleaning services, we maintain the cleanliness of Boston, ensuring a welcoming and appealing atmosphere for all.

#### **STRATEGIC OBJECTIVES**

Strategically, the Boston CID works in partnership with the City of Cape Town and the residential and business owners towards the upliftment of the area by maintaining a level of safety and cleanliness to promote the use of and investment in the area.

This is achieved through:

- Increased public safety
- Encouraging the maintenance and upgrading of private properties and public spaces in the area.
- Creating a clean and well-maintained public environment
- Assist with the management and solution to the issues of people living on the streets of Boston and surrounding areas.

## **COMPLAINTS PROCESS**

The Boston CID offers numerous channels for dealing with complaints. Formal complaints are lodged to the Boston CID management via email. Management will act on the complaint including one or more of the following actions:

- Referring serious complaints to the Board
- Meeting with the complainant to understand the problem and address the issue
- Scheduling the necessary tasks or actions to resolve the matter by the Boston CID team
- Logging a service request with the City of Cape Town
- Communicating with the complainant on the actions taken
- Follow-up process and communication with the complainant until the matter is resolved as well as actions taken.
- Complaints are also received via website contact messages, email replies to newsletters and feedback via various social media platforms including dedicated WhatsApp groups which are monitored via the central control room.
- Telephonic complaints are also dealt with via the Contract manager, or the central control room.

Most of the complaints relate to crime incidents or perceived criminal activity or relates to illegal dumping. Unless immediate response is required, safety and crime incidents are dealt with through our monthly meetings with the SAPS or through the adjustment of our public safety deployment plans. Illegal dumping is either cleared by the Boston CID cleaning team as soon as possible or if necessary, a service request is logged with the City of Cape Town and followed up until completed.

## **STRATEGIC OBJECTIVES**

### **Performance Information**

#### **Public Safety**

To improve safety and security the Boston CID developed a comprehensive and integrated public safety plan for the area in conjunction with an appointed service provider. These actions include coordination and cooperation with:

- The South African Police Service
- Local Community Policing Forums
- Other existing security services in the area
- City of Cape Town Safety and Security Directorate
- BNHW
- Property Owners and other stakeholders

The Boston CID initiative and the inherent security situation of the area require the deployment of public safety patrol officers to adequately monitor and secure the public areas. Such a deployment can be expensive to implement and therefore the focus of the public safety plan is on 2 roaming vehicles and the Security Kiosk equipped with CCTV. Considering the contributions from stakeholders such as the SAPS and safety and

security efforts from the City of Cape Town’s Law Enforcement Services, a proactive public safety plan has been developed for the Boston CID.

This plan involves the deployment of 2-armed Public Safety Officers and a CCTV surveillance system to provide a reassuring presence within the public areas, 7 days a week, for 24-hours a day.

The public safety officers are uniformed ambassadors that help to maintain an inviting and comfortable experience by serving as additional “eyes and ears” for the local law enforcement agencies. They are the face of the area. Typically, they get to know their neighbourhood and community very well and often serve as a first point of contact for emergency needs, help law enforcement to identify issues and to maintain order and provide an additional deterrent to crime through their constant coverage and visibility. Public Safety Officers are equipped with two-way radios and patrol the area day and night. They become an integral part of general law enforcement, often being the ones to identify public safety issues and form an extension of the SAPS and the local authority’s law enforcement initiative. This group of well-trained public safety officers have proven to be successful in securing the area through active engagement with the public in the area. They are the eyes and ears in the public space. The additional training of public safety officers is required and is ongoing for them to become knowledgeable on issues such as public safety and incident reporting, first aid and first-responder training and with developing communication skills. Beyond basic training the Public Safety Officers develop a keen awareness and information of specific neighbourhood safety issues including drug trade, gang presence, poverty, social issues, criminal activity, and behaviour, as well as mediation and conflict management. If required public safety officers also provide walking escorts to people entering businesses early or staff leaving work late or elderly and vulnerable people feeling insecure.

The public safety plan includes:

- Two-armed public safety patrol vehicle patrolling the area on a 24/7 basis.
- One mobile command post.
- Radio communications network.
- Centralised Control Room and CCTV monitoring
- CCTV camera network comprising of LPR, Overview, Human Detection and PTZ cameras and camera monitoring, as set out in the implementation plan.
- A 24-Hour emergency telephone line into the Control Room – 086 121 23456



The Boston CID will further enhance its public safety initiative through close cooperation with the Safety and Security Directorate of the City of Cape Town through the “Rent-A-Cop” LEO contracted service for the next term. Law Enforcement Officers from the City of Cape Town are deployed in the area to enforce City By-Laws during daytime and this service is funded by additional rates.

The activities of the Public Safety Officers and patrols are measured through a comprehensive management system for the logging of public safety incidents. The logging, mapping and analysis of these incident reports via the Incident Desk Desktop Application informs decision making in the public safety deployment plan for the area.

The deployment plan is revised both weekly monthly at our sector safety meetings.

The Boston community Improvement District (Boston CID) is proud to acknowledge the invaluable support and partnership extended to us by the City of Cape Town. As a proactive and community-driven organisation, our success is amplified by the collaborative efforts with the city, which shares our vision for a vibrant and thriving residential and business area. The City of Cape Town has been a key ally in our endeavours to enhance the quality of life within Boston.



<b>STRATEGIC OBJECTIVE: PUBLIC SAFETY</b>					
<b>Measure</b>	<b>Key Performance Indicator</b>	<b>Planned target 2024/2025</b>	<b>Actual achievement 2024/2025</b>	<b>Deviation from target to actual achievement for 2024/2025</b>	<b>Comments on deviations</b>
Develop a Public Safety strategy and management plan	Up to date Public Safety Management and Strategy Plan	This is done comprehensively at the beginning of a new year and modified continuously as Crime shift and with the available crime statistics	Safety plan in updated with service provider,	No	n/a
Review and approve the Public Safety strategy and management plan	Approved Public Safety strategy and management plan	Clear deliverables and defined performance indicators to guide safety services by the appointed service provider and evaluate levels of service provided.	Clear deliverables issued to service provider weekly /monthly	no	n/a
Record Public Safety Incidents	Maintain Incident Desk	Indicative records to be included in Annual Report	Records kept with incidents and statistics	no	n/a
CID participation in joint operations	Participated in joint operations	Participation in joint operations dependent on the public safety needs of the area	Regular joint operations with VRCID and other security providers	no	n/a

**STRATEGIC OBJECTIVE: MAINTENANCE AND CLEANING**

<b>Measure</b>	<b>Key Performance Indicator</b>	<b>Planned target 2024/2025</b>	<b>Actual achievement 2024/2025</b>	<b>Deviation from target to actual achievement for 2024/2025</b>	<b>Comments on deviations</b>
Develop a maintenance and cleansing strategy management plan	Up to date maintenance and cleansing strategy and management plan	Adjust cleaning approach monthly based on statistics and first-hand experience of the area	Achieved with MES cleansing staff	no	n/a
Review and approve the maintenance and cleansing management plan	Approved maintenance and cleansing strategy and management plan	Clear deliverables and defined performance indicators to guide maintenance and cleansing services by the appointed service provider and evaluate levels of service provided.	Cleansing plan was drawn up for MES Teams. Area cleansing divided into 10 zones to be cleaned Monthly.	no	n/a
Record maintenance and cleansing activities	Up to date maintenance and cleansing records	Indicative records to be included in Annual Report	Records maintained daily by MES. Manager via signed documents	no	n/a
Identify problems, requiring minor maintenance to CCT infrastructure and perform relevant maintenance on: a. Water and	Completed minor maintenance to CCT infrastructure	Engage with relevant department before undertaking maintenance	Engagement was done with Solid Waste, Roads and Parks to perform work for the CCT	no	n/a

Sanitation infrastructure b. Roads and Stormwater infrastructure c. Road markings d. Grass cutting in Public Open Spaces incl. Parks e. Street furniture			such as maintaining the lawns and bollards in the area		
Identify problems, required maintenance or damage to CCT infrastructure and report to relevant department including: a. Street lighting b. Water and Sanitation c. Roads and Stormwater d. Traffic signals and road markings e. Public Open Spaces incl. Parks	Report findings to the relevant CCT department and log CCT service request	Follow up with sub-council in respect of outstanding CCT service requests	Service request logged daily, and Councillor copied in on all correspondence regarding outstanding issues	n/a	n/a

**STRATEGIC OBJECTIVE: ENVIRONMENTAL DEVELOPEMENT**

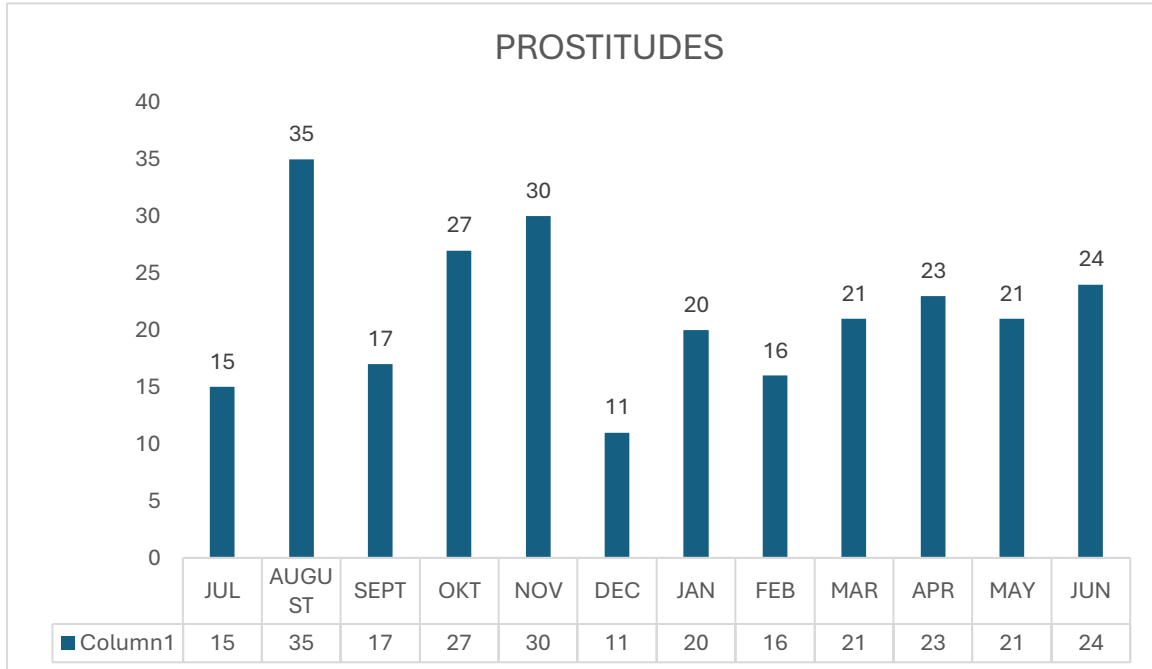
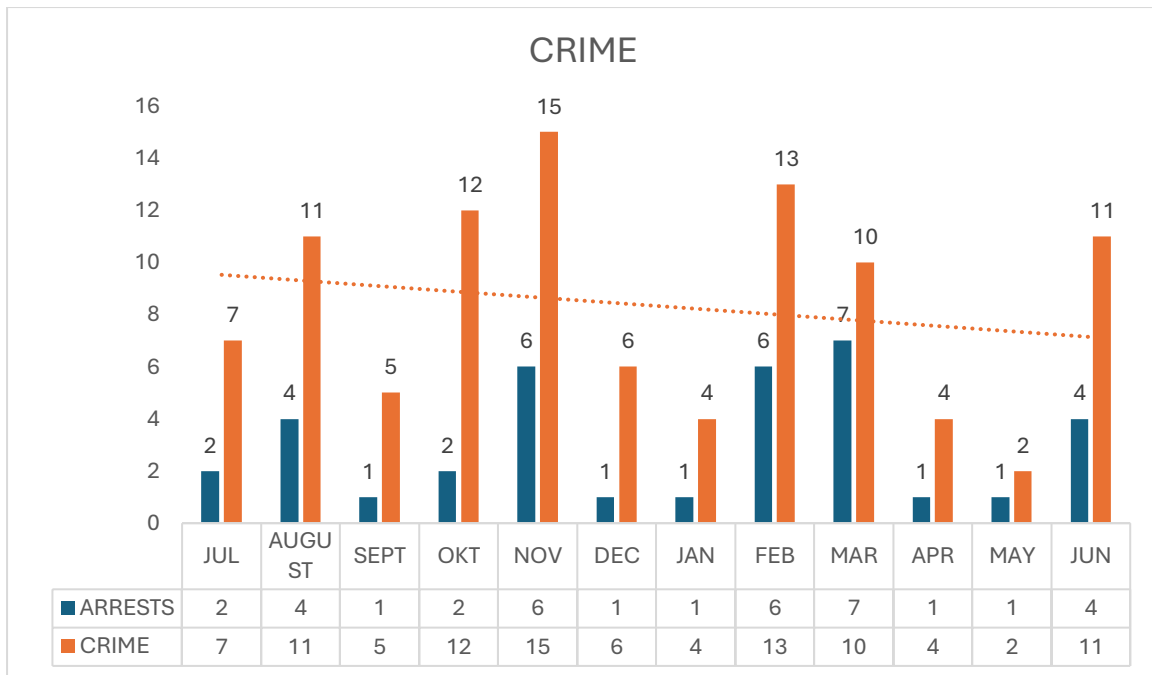
<b>Measure</b>	<b>Key Performance Indicator</b>	<b>Planned target 2024/2025</b>	<b>Actual achievement 2024/2025</b>	<b>Deviation from target to actual achievement for 2024/2025</b>	<b>Comments on deviations</b>
Develop an environmental development strategy and management plan	Up to date environmental development strategy and management Plan	Maintain environmental strategy management plan with environmental team		NO	n/a

Review and approve the environmental development management plan	Approved environmental development strategy and management plan	Clear deliverables and defined performance indicators to guide environmental development services by the appointed or existing service provider and evaluate levels of service provided.	Monthly meetings conducted to discuss performance and evaluate the service.	n/a	n/a
Implement a recycling programme	Recyclable waste collected	To be done by service provider or cleaning staff.	Waste and leaves collected by MES for recycling	no	n/a
Install public recycling bins	Public recycling bins installed	By GTP in partnership with the City	Cleansing team removes recycling	no	n/a
Monitor and report illegal signage and posters	Report findings to the relevant CCT department and log CCT service request	Log and record C3 to CCT	All findings logged and reported to CCT via C3	n/a	n/a
Monitor environmental health of waterways	Report findings to the relevant CCT department and log CCT service request	Inspect waterways daily	Waterways inspected daily and where needed, reported to CCT	NO	N/A
<b>STRATEGIC OBJECTIVE: SOCIAL AND ECONOMIC DEVELOPEMENT</b>					
<b>Measure</b>	<b>Key Performance Indicator</b>	<b>Planned target 2024/2025</b>	<b>Actual achievement 2024/2025</b>	<b>Deviation from target to actual achieveme</b>	<b>Comments on deviations</b>

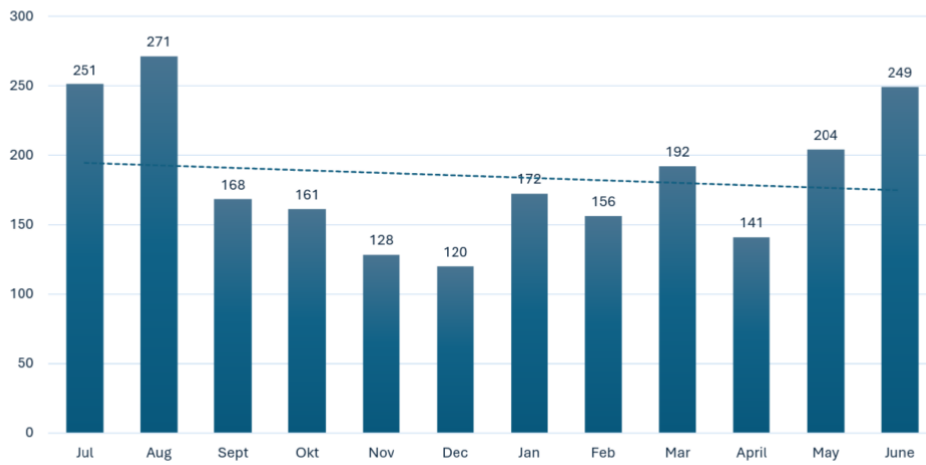
				nt for 2024/2025	
Develop a social and economic development strategy and management plan	Up to date social and economic development strategy and management Plan	This is done comprehensively at the beginning of term and then modified continuously in conjunction with the service provider using their experience as well as available statistics	Social and economic plan included employment on daily basis through MES throughout the year	no	n/a
Review and approve the social and economic development management plan	Approved social and economic development strategy and management plan	Clear deliverables and defined performance indicators to guide social and economic development services by the appointed or existing service provider and evaluate levels of service provided.	Newly planned procedure with more assistance to organizations	No social development plan in place currently	No previous plan was established.
Monitor and review implementation of informal trading plans in support of economic development	Managed informal trading	To improve informal trading in accordance with the By-laws and City Economic Development	No informal trading plan from the CCT yet.	No informal trading plan from the CCT yet.	No informal trading plan from the CCT yet.
Work in conjunction with local social welfare and job creation	Job creation through social intervention	Partner with CCT Social Development and social	Job creations are done weekly	yes	n/a

organisations and develop the delivery of the supplementary services to improve the urban environment		welfare organisations			
Provide social services	Social service to recipients	Create a better life and opportunities	Weekly employment of casual staff	No	n/a

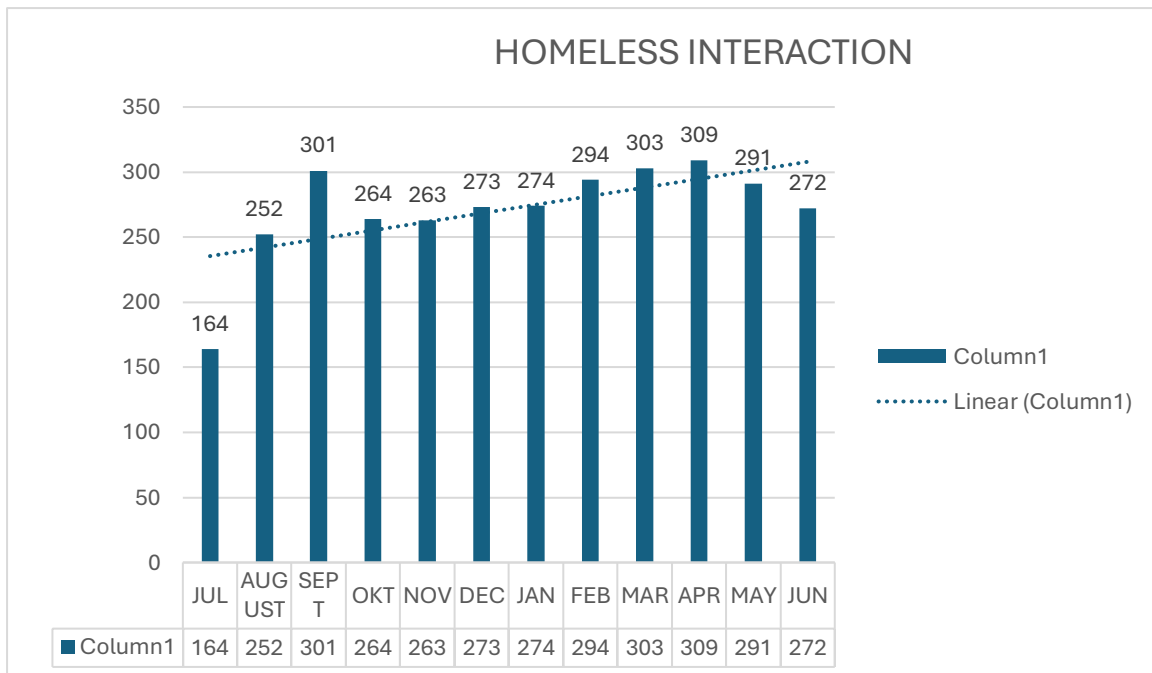
<b>Public Safety Incident - By Category</b>	<b>No of Incidents</b>
<b>Insecure Premises - Open gates</b>	<b>424</b>
<b>Fires</b>	<b>4</b>
<b>Accidents</b>	<b>39</b>
<b>Assistance to stranded vehicles</b>	<b>20</b>
<b>Suspicious vehicles checked</b>	<b>134</b>
<b>Suspicious persons checked</b>	<b>1930</b>
<b>Horse and Carts checked</b>	<b>51</b>
<b>Dumping reported</b>	<b>60</b>
<b>Electricity faults</b>	<b>221</b>
<b>Potholes reported</b>	<b>60</b>
<b>Damage telephone/Electrical boxes</b>	<b>5</b>
<b>Attempted theft</b>	<b>16</b>
<b>Housebreaking</b>	<b>19</b>
<b>Burglary</b>	<b>1</b>
<b>Robbery</b>	<b>39</b>
<b>Possession – suspected stolen property</b>	<b>3</b>
<b>Stolen property recovered</b>	<b>1</b>
<b>Public indecency</b>	<b>29</b>
<b>Prostitution</b>	<b>260</b>
<b>Malicious damage to property</b>	<b>6</b>
<b>Drug related/Substance Abuse</b>	<b>28</b>
<b>Trolleys confiscated</b>	<b>28</b>
<b>Wheelie Bins Confiscated</b>	<b>30</b>
<b>Arrests</b>	<b>62</b>



## SUSPICIOUS PERSONS AND VEHICLES



## HOMELESS INTERACTION



From 1 July 2024 to 30 June 2025 the two patrol vehicles logged the following number of patrol kilometres:

Total: 90 265 km

During the period from 1 July 2024 to 30 June 2025 the Boston CID identified 32 “Hot Spots” throughout the area. A total of 28000 “Hot Spot” visits were conducted.

The most significant challenge to the public safety operations in Boston CID remains the limited resources. The BCID has limited resources, with these limited resources our overall strategy to address the challenge is based on a multidisciplinary approach which includes the following measures:

- The deployment of the Mobile Command Post equipped with CCTV.
- Engaging the City of Cape Town for the deployment of additional Law Enforcement Officers to Boston
- Extending the CCTV camera network to enhance the Public Safety Operations.

### **Resource Allocation**

During the reporting period the Boston CID deployed two patrol vehicle 24/7 along with the Mobile Public Safety Command Post and 1 public safety officer on a bicycle during night.

A budget of R 23 000 000 was expended on the Public Safety initiatives for the year ending July 2025 and an additional R 320 000 was allocated for CCTV monitoring.

The table below illustrates the actual expenditure compared with the projected expenditure for the financial year preceding the current reporting period 2024/2025.

SERVICE/PROJECT COMPONENTS	2023/2024			2024/2025		
	PROJECTED EXPENDITURE	ACTUAL EXPENDITURE	OVER)/UNDER EXPENDITURE	PROJECTED EXPENDITURE	ACTUAL EXPENDITURE	(OVER)/UNDER EXPENDITURE
PUBLIC SAFETY	R2 218 947	R2 080 624	R137 376	R 2 3000 000	R2 231 130	R 68 870
CCTV MONITORING	R399 105	R338 173	R11 827	R 320 000	R 307 000	R 13 000

## **MAINTENANCE AND CLEANSING SERVICES**

The Boston CID deployed the services of MES to provide “additional” cleaning services required in the Boston area. To establish the most effective cleaning plan the strategy supports existing waste management services, identifies specific waste management problems and specific areas and assists in developing additional focussed cleaning plans for the area.

The plan was executed by establishing a small team to:

- Decrease waste and grime the area through a sustainable cleaning programme.
- Provide additional street sweeping, litter picking / verge maintenance to public space.
- Assist with the maintenance of vegetation and the mowing of verges within the area.
- Perform minor civil works to improve or repair the verges and other public spaces.
- Removal of illegal posters, graffiti and stickers from non-municipal infrastructure.

Urban infrastructure was improved by:

- Developing and implementing a plan to identify and monitor the status of public infrastructure such as roads, pavements, streetlights, road markings and traffic signs.
- Coordinating actions with the relevant City of Cape Town Municipal Departments to address infrastructure defects, general maintenance and repairs, as well as new infrastructure needs. This was done through direct liaison with the Municipal Departments and their officials in addition to the reporting and monitoring of repairs identified by the CID Manager via the City of Cape Town’s C3 system.
- After a base level of repair and reinstatement was achieved the Boston CID team implemented local actions to correct minor issues.
- Identifying shortcomings in the basic infrastructure and assisting the Local Authority in planning necessary upgrades and scheduled maintenance in the area.

In addition, the urban management team, in consultation with the relevant Municipal Departments assisted with:

- Graffiti removal from non-municipal infrastructure where possible.
- Removal of illegal posters and pamphlets from public spaces and non-municipal infrastructure as noted in the Boston CID Implementation Plan.

- Painting of road markings and correction of road signs.
- Painting of Fever Trees to discourage debarking
- Greening, tree planting, tree pruning and landscaping.
- Kerb, bollard and paving reinstatements and freestanding street name kerbstones.
- Storm water drain cleaning where required.
- Verge mowing and weed spraying and weed removal.

The cleaning contingent deployed teams in various areas and rotated through the Boston CID. On-the-job training are provided to improve their skills and their ability to be more efficient. They also received specialist training for the management of brush cutters and petrol saws. The cleaning and urban maintenance team includes:

- 6 x urban management workers per day. The shifts run Monday to Friday
- 2 x supervisors
- 1 x manager

Cleaning and Urban Maintenance performance information

<b>Cleaning Task - By Category</b>	<b>TARGET</b>	<b>No of Incidents</b>
<b>Litter on sidewalks and in streets removed</b>	<b>16000</b>	<b>15 000</b>
<b>Litter in parks and public open spaces removed</b>	<b>300</b>	<b>344</b>
<b>De-weeding and weed spraying</b>	<b>20</b>	<b>22</b>
<b>Illegal dumping of builder's rubble removed</b>	<b>5</b>	<b>2</b>
<b>Illegal dumping of garden waste removed</b>	<b>5</b>	<b>0</b>
<b>Illegal dumping of household waste removed</b>	<b>10</b>	<b>18</b>
<b>Drains cleaned</b>	<b>250</b>	<b>280</b>
<b>Removal of illegal posters and pamphlets</b>	<b>20</b>	<b>72</b>
<b>Public litter bins serviced</b>	<b>3000</b>	<b>3400</b>
<b>Greening, tree pruning and landscaping tasks completed</b>	<b>20</b>	<b>40</b>
<b>Collect all rocks, half bricks, concrete pieces</b>	<b>40</b>	<b>60</b>
<b>Collect and heap all pieces of wood and other objects</b>	<b>200</b>	<b>234</b>
<b>Graffiti removal</b>	<b>20</b>	<b>45</b>
<b>Dead animals removed</b>	<b>0</b>	<b>16</b>
<b>Refuse Bags Count Number of bags of litter collected</b>	<b>22000</b>	<b>21200</b>
<b>Tons of waste removed</b>	<b>130 000</b>	<b>127 200</b>

Actual expenditure below with regards to services rendered Cleaning, Environmental and Urban Upgrades for the financial year that is the subject-matter of this annual report 2024/2025.

SERVICE/PROJECT COMPONENTS	2023/2024			2024/2025		
	PROJECTED EXPENDITURE	ACTUAL EXPENDITURE	(OVER)/UNDER EXPENDITURE	PROJECTED EXPENDITURE	ACTUAL EXPENDITURE	(OVER)/UNDER EXPENDITURE
CLEANING	R 361 190	R 259 815	R 101 375	R 275 000	R 269 155	R 5845
URBAN UPGRADES	R 28 584	R 29 399	(R 815)	R 40 000	R 33 487	R 6516

## **ENVIROMENTAL UPGRADES**

This report outlines recent and ongoing environmental development initiatives undertaken by the Boston CID as part of our commitment to improving public spaces, enhancing urban greening, and fostering a more sustainable and aesthetically pleasing environment for residents, businesses, and visitors.

### **Tree Planting Initiative**

Objective with this initiative is to increase green cover within the BostonCID area, improve air quality, create shaded walkways, and enhance the urban landscape.

A total of 22 Indigenous and water-wise species has been planted across key streets and parks within Boston. Indigenous and water-wise species have been prioritized to ensure long-term sustainability and reduced maintenance. Trees were strategically placed in Frand Conradie Centre Island, van Niekerk Park and Haak Park to create green corridors, reduce urban heat islands, and improve pedestrian experience.



### **Frans Conradie Centre Island Upgrade**

To beautify and green the centre island of Frans Conradie Drive, improving the visual impact of this high-traffic route and contributing to the area's environmental health.



The centre island was cleared and levelled to prepare for landscaping. An irrigation system was installed for sustainable water use and plant health. Landscaping design was implemented with layered planting including hardy ground covers, flowering perennials and trees.

Significant visual improvement of a key arterial route with positive feedback from motorists and pedestrians alike.



Boston CID remains committed to environmental development as a core pillar of its service delivery. The completed projects have not only improved the appearance of our area but also contributed to community well-being and environmental sustainability.

### Future Developments

- Regular maintenance and seasonal upgrades.
- Expansion of tree planting to side streets.
- Exploration of community gardens and parks.

We thank all stakeholders and community members who continue to support these initiatives.

SERVICE/PROJECT COMPONENTS	2023/2024			2024/2025		
	PROJECTED EXPENDITURE	ACTUAL EXPENDITURE	(OVER)/UNDER EXPENDITURE	PROJECTED EXPENDITURE	ACTUAL EXPENDITURE	(OVER)/UNDER EXPENDITURE
ENVIROMENTAL UPGRADES	R 28 584	R 80 312	(R 51 728)	R 96 000	R 77 271	R18 729

## **SOCIAL DEVELOPMENT SERVICES**

The social issues of the area are varied and complex and no single plan or approach will adequately address these issues. The Boston CID coordinates its social intervention actions with the various NGO's and social improvement organisations in the area to assist in the development of a comprehensive strategy for addressing social issues in conjunction with the City of Cape Town, all relevant social welfare organisations and institutions.

Partnerships between CIDs and NGOs create a more cost-effective approach to the provision of an additional service to the municipal cleaning services when large area cleanups or specific maintenance tasks are required. The intention is to employ staff for the cleansing profile from the local area through MES. Boston CID created 840 job opportunities for homeless people throughout the reporting period

The Boston CID donated food, blankets, socks to the value of R 10 818.00 during winter to the local NGO MES in support of their upliftment programme and during winter readiness programme.

Actual expenditure below with regards to services rendered Sosial Upliftment for the financial year that is the subject-matter of this annual report 2024/2025 with a underspending of R 19 182.00 due to employment of MES homeless as cleaners.

SERVICE/PROJECT COMPONENTS	2023/2024			2024/2025		
	PROJECTED EXPENDITURE	ACTUAL EXPENDITURE	(OVER)/UNDER EXPENDITURE	PROJECTED EXPENDITURE	ACTUAL EXPENDITURE	(OVER)/UNDER EXPENDITURE
SOSIAL	R 28 584	R 7931	R 20 653	R 30 000	R 10 818	R 19 182

## **MARKETING AND COMMUNICATIONS**

Marketing and Communications activities continue to play a central role in strengthening the Boston CID's visibility, resident engagement, and stakeholder trust. The primary communication channels remain social media (Facebook and WhatsApp), the Boston CID website, public meetings, and targeted outreach campaigns for instance information boards such as crime prevention posters, fridge magnets and CID information boards at gates.



This review outlines the engagement performance across platforms, highlights areas of success, and identifies opportunities for improvement.

### Overview of Engagement Performance

Channel	Key Metrics	Performance Highlights
Facebook	Followers: 1780 Engagement rate: 51% of followers	Monthly community reach has grown by 18%. Engagement highest on posts related to safety alerts and Environmental upgrades.
Website	Monthly visits: 120	Traffic spiked during September October for AGM.
WhatsApp Groups	Active members: 2500 Daily groups, 10 Zone Groups Emergency groups Lost Animal group	Used primarily for real-time safety alerts and community updates. Engagement remains high With positive feedback.
Public Meetings / Events	Attendance: 50–60 Residents per event	Community info sessions with BNHW have stable turnout.



## PART C: CORPORATE GOVERNANCE

### APPLICATION OF KING IV

The NPC recognises the responsibility of handling public funds and places a strong emphasis on fiscal transparency and accountability. As part of our commitment to good corporate governance, the NPC voluntarily adheres to the King Code of Corporate Governance for South Africa, 2016 (King IV), which has been effective since 1 April

2017. King IV outlines 15 voluntary governance principles, each with recommended reporting practices.

In this section (Part C) of the Annual Report, the company explains the specific practices it applies. The Board carefully considered various factors, including the policy of the City of Cape Town (CCT) and the reporting protocols suitable for a non-profit entity like an NPC when determining which reporting practices to adopt. By following these guidelines, the NPC aims to uphold transparency and accountability in managing public funds and carrying out its responsibilities.

Compliance with King IV for the reporting period. The Board is satisfied that the NPC has complied with the applicable principles set out in King IV during the period under review, to the extent reasonably possible, as provided fully below.

## **GOVERNANCE STRUCTURE**

The Board of Boston CID is satisfied that their composition brings out a mix of knowledge, skill, experience, diversity combined with the independence that is required to lead the NPC into the future.

## **BOARD OBSERVER**

In terms of the by-law, city councillors are designated as Board observers by the executive Mayor to conduct oversight of Board functions. This oversight entails receiving board documentation and attending board meetings, with a view to ensuring that the company duly executes its statutory mandate. The Executive Mayor has appointed R. Cannon as board observer, and A.van Zyl as alternate Cllr.

## **APPOINTMENT OF BOARD**

An Annual General Meeting is hosted annually to review the performance of the Boston CID and to confirm the mandate of the members. The AGM provides the opportunity to elect new directors to serve on the Board of the NPC. Elected Board members take responsibility for the various portfolios of the company and regular Board meetings allow the directors to provide oversight of, and a review of, current operations and to apply corrective measures, as and when required

## **BOARD RESPONSIBILITIES**

The Board oversees the day-to-day delivery of the additional services according to the Business Plan. In executing this task, the Board:

1. Identifying strategies to implement the NPC’s business plan in a manner that ensures the financial viability of the company and takes adequate account of stakeholder interest.
2. Monitoring compliance with applicable legislation, codes and standards.
3. Approving the annual budget and monitoring it.
4. Overseeing preparation of and approving the annual financial statements for adoption by members.
5. Exercising effective control of the NPC and monitoring managements implementation of the approved budget and business plan.
6. Attend monthly the different subcommittee’s, Finance, Security and Cleaning.

**BOARD CHARTER**

The Boston CID Board is satisfied that it has fulfilled its responsibilities under the Board charter during the period under review.

**DIRECTOR INDEPENDENCE**

During the period under review, the Board formally assessed the independence of all non-executive directors, as recommended by King IV. The Board has determined that all non-executive directors, including the chairperson, are independent in terms of King IV’s definition of “independence” and guidelines provided for in principle 7.28.

**ATTENDANCE AT BOARD MEETINGS**

The Board convenes at least every second month. Special Board meetings are convened, when necessary, in the form of a round robin. In the period under review, 0 special Board meetings was convened as issues was dealt with at the Board meeting of which Boston CID had 6 for the period in review.

<b>BOARD MEMBER</b>	<b>2024</b>	<b>2024</b>	<b>2024</b>	<b>2024</b>	<b>2025</b>	<b>2025</b>	<b>2025</b>	<b>2025</b>
Janeen van Heerden	Present	Present	Present	Present	Present	Present	Present	Present
Moller gey von Pittius	Present	Present	Present	Absent	Present	Present	Present	Present
Sean	Present	Apology	Absent	Present	Absent	Present	Absent	Apology
Wimpie Els	Present	Present	Present	Present	Present	Present	Present	Present
J. Van Niekerk	Present	Present	Present	Present	Present	Present	Present	Present

Attie Winter	Present	Present	Present	Present	Present	Present	Present	Present
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**ETHICAL LEADERSHIP**

The NPC places a strong emphasis on maintaining the highest ethical standards for its directors. To ensure ethical conduct, the NPC has adopted a comprehensive code of conduct for directors, outlining their roles, responsibilities, and guidelines for adhering to legal, management, and ethical standards. The code is available online at [www.bostoncid.co.za](http://www.bostoncid.co.za).

Upon their appointment, directors are required to disclose in writing to the chairperson any private interests that could potentially lead to a conflict of interest. These declarations are recorded in a register and regularly updated. If any matter before the Board could potentially create a conflict of interest, directors must also disclose this in writing to the chairperson.

In such cases, the director must recuse themselves from the consideration, deliberation, and voting on the matter to ensure transparency and prevent any interference with their ability to act independently and in the best interests of the NPC.

The Board is satisfied that the directors have adhered to their duties as outlined in the Code during the year under review. No changes to the directors' declarations were recorded that could potentially impact their independence. By maintaining these standards, the NPC ensures that its directors act with integrity and in the best interests of the organization.

**BOARD OVERSIGHT AND RISK MANAGEMENT**

The risk management policy provides the Directors with direct involvement in the day-to-day financial procedures as authorisation must be given for certain purchases as stipulated in the procurement policy. This approach also applies for the spending of money whereby two directors and the accountant are made aware before a payment is made. Purchases are also approved via Board engagement and in Board meetings

Performance Reviews:

To ensure that the Boston CID continued to deliver maximum impact and based on learnings gathered in our five years of operation, certain performance metrics were tightened up and expanded, with monthly assessments completed across all programmes. As with any organisation, certain improvement areas were identified and addressed by the service providers and we're confident that the correct appointments of service providers are in place and potential programme weaknesses have been addressed. The CID Manager's performance was continually assessed by the Board throughout the year, and a performance agreement remains in place. An annual review

of overall CID Manager performance for this financial year will be concluded post the finalisation of the Annual Financial Statements. All City reporting requirements have been complied with.

**Supplier Code of Conduct:** The board ensures appropriate conduct on the part of its vendors by (a) appropriate service level agreements, (b) regular performance reviews, and (c) a robust complaints process.

The board and manager undertook a review of the supplier code of conduct to ensure alignment with the company's ethical standards and risk management frameworks. The board and manager will review all suppliers that are required to comply with the organization's standards concerning ethical behaviour, sustainability, and legal compliance. The board emphasized the importance of maintaining these standards to mitigate risks associated with supply chain practices, such as performance issues, reputational risks, and non-compliance with regulatory requirements. The Boston CID has a procurement policy which outlines the procurement of goods and services for the Boston CID. The procurement process is the acquisition process (purchasing) of goods and/or services.

## **PART D: FINANCIAL INFORMATION**

### **1. Report of the External Auditor**

Please see Annexure "A"

### **2. Annual Financial Statements**

Please see Annexure "A"



**BOSTON COMMUNITY IMPROVEMENT DISTRICT NPC**  
**(Registration number 2020/211593/08)**  
**Annual Financial Statements**  
**for the year ended 30 June 2025**

These annual financial statements were prepared by:  
Roslyn Eachus  
Accountant

These annual financial statements have been audited in compliance with the applicable requirements of the Companies Act of  
South Africa.

Issued : \_\_\_\_\_

# Boston Community Improvement District NPC

(Registration number: 2020/211593/08)

Annual Financial Statements for the year ended 30 June 2025

## General Information

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<b>Country of incorporation and domicile</b>	South Africa
<b>Nature of business and principal activities</b>	District improvement
<b>Directors</b>	Frederick Gey van Pittius Jeanette-June van Niekerk Janeen van Heerden Abraham Winter Sean Smit Willem Els
<b>Registered office</b>	7 Voortrekker Road Bellville 7530
<b>Business address</b>	7 Voortrekker Road Bellville 7530
<b>Bankers</b>	First National Bank
<b>Auditors</b>	Cecil Kilpin & Co. Chartered Accountants (SA) Registered Auditors
<b>Company registration number</b>	2020/211593/08
<b>Tax reference number</b>	9565326197
<b>Level of assurance</b>	These annual financial statements have been audited in compliance with the applicable requirements of the Companies Act of South Africa.
<b>Preparer</b>	The annual financial statements were compiled by: Roslyn Eachus Accountant

# Boston Community Improvement District NPC

(Registration number: 2020/211593/08)

Annual Financial Statements for the year ended 30 June 2025

## Index

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The reports and statements set out below comprise the annual financial statements presented to the members:

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Directors' Responsibilities and Approval	3
Directors' Report	4
Independent Auditor's Report	5 - 6
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Statement of Comprehensive Income	8
Statement of Changes in Equity	9
Statement of Cash Flows	10
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Notes to the Annual Financial Statements	14 - 16
The following supplementary information does not form part of the annual financial statements and is unaudited:	
Detailed Income Statement	17
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# Boston Community Improvement District NPC

(Registration number: 2020/211593/08)

Annual Financial Statements for the year ended 30 June 2025

## Directors' Responsibilities and Approval

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The directors are required by the Companies Act of South Africa, to maintain adequate accounting records and are responsible for the content and integrity of the annual financial statements and related financial information included in this report. It is their responsibility to ensure that the annual financial statements fairly present the state of affairs of the company as at the end of the financial year and the results of its operations and cash flows for the period then ended, in conformity with the International Financial Reporting Standard for Small and Medium-sized Entities. The external auditors are engaged to express an independent opinion on the annual financial statements.

The annual financial statements are prepared in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities and are based upon appropriate accounting policies consistently applied and supported by reasonable and prudent judgements and estimates.

The directors acknowledge that they are ultimately responsible for the system of internal financial control established by the company and place considerable importance on maintaining a strong control environment. To enable the directors to meet these responsibilities, the directors set standards for internal control aimed at reducing the risk of error or loss in a cost effective manner. The standards include the proper delegation of responsibilities within a clearly defined framework, effective accounting procedures and adequate segregation of duties to ensure an acceptable level of risk. These controls are monitored throughout the company and all employees are required to maintain the highest ethical standards in ensuring the company's business is conducted in a manner that in all reasonable circumstances is above reproach. The focus of risk management in the company is on identifying, assessing, managing and monitoring all known forms of risk across the company. While operating risk cannot be fully eliminated, the company endeavours to minimise it by ensuring that appropriate infrastructure, controls, systems and ethical behaviour are applied and managed within predetermined procedures and constraints.

The directors are of the opinion, based on the information and explanations given by management, that the system of internal control provides reasonable assurance that the financial records may be relied on for the preparation of the annual financial statements. However, any system of internal financial control can provide only reasonable, and not absolute, assurance against material misstatement or loss.

The directors have reviewed the company's cash flow forecast for the year to 30 June 2026 and, in the light of this review and the current financial position, they are satisfied that the company has or has access to adequate resources to continue in operational existence for the foreseeable future.

The external auditors are responsible for independently auditing and reporting on the company's annual financial statements. The annual financial statements have been examined by the company's external auditors and their report is presented on pages 5 to 6.

The annual financial statements set out on pages 7 to 16, which have been prepared on the going concern basis, were approved by the directors and were signed on their behalf by:

### Approval of annual financial statements



Frederick Gey van Pittius



Janeen van Heerden

Date: 28 August 2025

# Boston Community Improvement District NPC

(Registration number: 2020/211593/08)

Annual Financial Statements for the year ended 30 June 2025

## Directors' Report

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The directors have pleasure in submitting their report on the annual financial statements of Boston Community Improvement District NPC for the year ended 30 June 2025.

### 1. Nature of business

Boston Community Improvement District NPC provides supplementary public safety, cleansing, maintenance services, environmental development, social development and communications in the Boston area.

There have been no material changes to the nature of the company's business from the prior year.

### 2. Review of financial results and activities

The annual financial statements have been prepared in accordance with International Financial Reporting Standard for Small and Medium-sized Entities and the requirements of the Companies Act of South Africa. The accounting policies have been applied consistently compared to the prior year.

During the year under review the company operated independently of any shared services. The main business and operations of the company during the year under review has continued as in the past year and we have nothing further to report thereon.

The annual financial statements adequately reflect the results of the operations of the company for the year under review and no further explanations are considered necessary.

### 3. Directors

The directors in office at the date of this report are as follows:

#### Directors

Frederick Gey van Pittius  
Jeanette-June van Niekerk  
Janeen van Heerden  
Abraham Winter  
Sean Smit  
Willem Els

### 4. Events after the reporting period

The directors are not aware of any material event which occurred after the reporting date and up to the date of this report.

### 5. Going concern

The directors believe that the company has adequate financial resources to continue in operation for the foreseeable future and accordingly the annual financial statements have been prepared on a going concern basis. The directors have satisfied themselves that the company is in a sound financial position and that it has access to sufficient borrowing facilities to meet its foreseeable cash requirements. The directors are not aware of any new material changes that may adversely impact the company. The directors are also not aware of any material non-compliance with statutory or regulatory requirements or of any pending changes to legislation which may affect the company.

### 6. Auditors

Cecil Kilpin & Co. continued in office as auditors for the company for 2025.

At the AGM, the members will be requested to reappoint Cecil Kilpin & Co. as the independent external auditors of the company and to confirm Mr Nils Nyback as the designated lead audit partner for the 2026 financial year.

### 7. Secretary

The company had no secretary for the financial year.

### 8. Liquidity and solvency

The directors have performed the required liquidity and solvency tests required by the Companies Act of South Africa.

## Independent Auditor's Report

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To the Members of Boston Community Improvement District NPC

### Opinion

We have audited the annual financial statements of Boston Community Improvement District NPC (the company) set out on pages 7 to 16, which comprise the statement of financial position as at 30 June 2025; and the statement of comprehensive income; the statement of changes in equity; and the statement of cash flows for the year then ended; and notes to the annual financial statements, including a summary of significant accounting policies.

In our opinion, the annual financial statements present fairly, in all material respects, the financial position of Boston Community Improvement District NPC as at 30 June 2025, and its financial performance and cash flows for the year then ended, in accordance with International Financial Reporting Standard for Small and Medium-sized Entities and the requirements of the Companies Act of South Africa.

### Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Annual Financial Statements section of our report. We are independent of the company in accordance with the Independent Regulatory Board for Auditors' Code of Professional Conduct for Registered Auditors (IRBA Code) and other independence requirements applicable to performing audits of financial statements in South Africa. We have fulfilled our other ethical responsibilities in accordance with the IRBA Code and in accordance with other ethical requirements applicable to performing audits in South Africa. The IRBA Code is consistent with the corresponding sections of the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards). We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Other Information

The directors are responsible for the other information. The other information comprises the information included in the document titled "Boston Community Improvement District NPC annual financial statements for the year ended 30 June 2025", which includes the Directors' Report as required by the Companies Act of South Africa and the supplementary information as set out on pages 17 to 18. The other information does not include the annual financial statements and our auditor's report thereon.

Our opinion on the annual financial statements does not cover the other information and we do not express an audit opinion or any form of assurance conclusion thereon.

In connection with our audit of the annual financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the annual financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. 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.

### Responsibilities of the Directors for the Annual Financial Statements

The directors are responsible for the preparation and fair presentation of the annual financial statements in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities and the requirements of the Companies Act of South Africa, and for such internal control as the directors determine is necessary to enable the preparation of annual financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the annual financial statements, the directors are responsible for assessing the 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 directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

## Independent Auditor's Report

---

### Auditor's Responsibilities for the Audit of the Annual Financial Statements

Our objectives are to obtain reasonable assurance about whether the annual financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with International Standards on Auditing 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 annual financial statements.

As part of an audit in accordance with International Standards on Auditing, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the annual financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the annual financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the annual financial statements, including the disclosures, and whether the annual financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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**Cecil Kilpin & Co.**  
**Chartered Accountants (SA)**  
**Registered Auditors**  
**Per Partner: Nils Nyback**

**Century City**  
**Date:** \_\_\_\_\_

# Boston Community Improvement District NPC

(Registration number: 2020/211593/08)

Annual Financial Statements for the year ended 30 June 2025

## Statement of Financial Position as at 30 June 2025

	Note(s)	2025 R	2024 R
<b>Assets</b>			
<b>Non-Current Assets</b>			
Property, plant and equipment	2	175,776	204,303
<b>Current Assets</b>			
Trade and other receivables	3	27,945	36,617
Cash and cash equivalents	4	1,230,691	885,675
		<b>1,258,636</b>	<b>922,292</b>
<b>Total Assets</b>		<b>1,434,412</b>	<b>1,126,595</b>
<b>Equity and Liabilities</b>			
<b>Equity</b>			
Accumulated surplus		1,326,988	1,126,595
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Trade and other payables	5	107,424	-
<b>Total Equity and Liabilities</b>		<b>1,434,412</b>	<b>1,126,595</b>

# Boston Community Improvement District NPC

(Registration number: 2020/211593/08)

Annual Financial Statements for the year ended 30 June 2025

## Statement of Comprehensive Income

	Note(s)	2025 R	2024 R
Revenue	6	4,924,978	4,582,997
Operating (deficit) surplus	7	(4,772,856)	(4,333,682)
<b>Operating surplus</b>		<b>152,122</b>	<b>249,315</b>
Investment revenue	9	48,271	46,094
<b>Surplus for the year</b>		<b>200,393</b>	<b>295,409</b>
Other comprehensive income		-	-
<b>Total comprehensive surplus for the year</b>		<b>200,393</b>	<b>295,409</b>

# Boston Community Improvement District NPC

(Registration number: 2020/211593/08)

Annual Financial Statements for the year ended 30 June 2025

## Statement of Changes in Equity

	Accumulated surplus R	Total equity R
<b>Balance at 01 July 2023</b>	<b>831,186</b>	<b>831,186</b>
Surplus for the year	295,409	295,409
Other comprehensive income	-	-
<b>Total comprehensive income for the year</b>	<b>295,409</b>	<b>295,409</b>
<b>Balance at 01 July 2024</b>	<b>1,126,595</b>	<b>1,126,595</b>
Surplus for the year	200,393	200,393
Other comprehensive income	-	-
<b>Total comprehensive income for the year</b>	<b>200,393</b>	<b>200,393</b>
<b>Balance at 30 June 2025</b>	<b>1,326,988</b>	<b>1,326,988</b>

# Boston Community Improvement District NPC

(Registration number: 2020/211593/08)

Annual Financial Statements for the year ended 30 June 2025

## Statement of Cash Flows

	Note(s)	2025 R	2024 R
<b>Cash flows from operating activities</b>			
Cash receipts from customers		4,933,650	4,574,325
Cash paid to suppliers and employees		(4,618,614)	(4,325,193)
Cash generated from operations	11	315,036	249,132
Interest income		48,271	46,094
<b>Net cash from operating activities</b>		<b>363,307</b>	<b>295,226</b>
<b>Cash flows from investing activities</b>			
Purchase of property, plant and equipment	2	(18,291)	(231,549)
<b>Total cash movement for the year</b>		<b>345,016</b>	<b>63,677</b>
Cash and cash equivalents at the beginning of the year		885,675	822,000
<b>Total cash at end of the year</b>	4	<b>1,230,691</b>	<b>885,677</b>

# Boston Community Improvement District NPC

(Registration number: 2020/211593/08)

Annual Financial Statements for the year ended 30 June 2025

## Accounting Policies

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### 1. Basis of preparation and summary of significant accounting policies

The annual financial statements have been prepared on a going concern basis in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities, and the Companies Act of South Africa. The annual financial statements have been prepared on the historical cost basis, and incorporate the principal accounting policies set out below. They are presented in South African Rands.

These accounting policies are consistent with the previous period.

#### 1.1 Significant judgements and sources of estimation uncertainty

##### Critical judgements in applying accounting policies

Management did not make critical judgements in the application of accounting policies, apart from those involving estimations, which would significantly affect the annual financial statements.

#### 1.2 Property, plant and equipment

Property, plant and equipment are tangible assets which the company holds for its own use or for rental to others and which are expected to be used for more than one year.

Property, plant and equipment is initially measured at cost.

Cost includes costs incurred initially to acquire or construct an item of property, plant and equipment and costs incurred subsequently to add to, replace part of, or service it. If a replacement cost is recognised in the carrying amount of an item of property, plant and equipment, the carrying amount of the replaced part is derecognised.

Expenditure incurred subsequently for major services, additions to or replacements of parts of property, plant and equipment are capitalised if it is probable that future economic benefits associated with the expenditure will flow to the company and the cost can be measured reliably. Day to day servicing costs are included in profit or loss in the period in which they are incurred.

Property, plant and equipment is subsequently stated at cost less accumulated depreciation and any accumulated impairment losses, except for land which is stated at cost less any accumulated impairment losses.

Depreciation of an asset commences when the asset is available for use as intended by management. Depreciation is charged to write off the asset's carrying amount over its estimated useful life to its estimated residual value, using a method that best reflects the pattern in which the asset's economic benefits are consumed by the company.

The useful lives of items of property, plant and equipment have been assessed as follows:

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Item	Depreciation method	Average useful life
Motor vehicles	Straight line	5 years
IT equipment	Straight line	3 years

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When indicators are present that the useful lives and residual values of items of property, plant and equipment have changed since the most recent annual reporting date, they are reassessed. Any changes are accounted for prospectively as a change in accounting estimate.

Impairment tests are performed on property, plant and equipment when there is an indicator that they may be impaired. When the carrying amount of an item of property, plant and equipment is assessed to be higher than the estimated recoverable amount, an impairment loss is recognised immediately in profit or loss to bring the carrying amount in line with the recoverable amount.

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected from its continued use or disposal. Any gain or loss arising from the derecognition of an item of property, plant and equipment, determined as the difference between the net disposal proceeds, if any, and the carrying amount of the item, is included in profit or loss when the item is derecognised.

# Boston Community Improvement District NPC

(Registration number: 2020/211593/08)

Annual Financial Statements for the year ended 30 June 2025

## Accounting Policies

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### 1.3 Financial instruments

#### Initial measurement

Financial instruments are initially measured at the transaction price (including transaction costs except in the initial measurement of financial assets and liabilities that are measured at fair value through profit or loss unless the arrangement constitutes, in effect, a financing transaction in which case it is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument).

#### Financial instruments at amortised cost

These include loans, trade receivables and trade payables. They are subsequently measured at amortised cost using the effective interest method. Debt instruments which are classified as current assets or current liabilities are measured at the undiscounted amount of the cash expected to be received or paid, unless the arrangement effectively constitutes a financing transaction.

At each reporting date, the carrying amounts of assets held in this category are reviewed to determine whether there is any objective evidence of impairment. If there is objective evidence, the recoverable amount is estimated and compared with the carrying amount. If the estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised immediately in profit or loss.

### 1.4 Tax

#### Tax expenses

Tax expense is recognised in the same component of total comprehensive income or equity as the transaction or other event that resulted in the tax expense. The company meets the criteria for tax exemption under section 10(1)(e)(i)(cc) of the Income Tax Act, 1962.

### 1.5 Leases

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership to the lessee. All other leases are operating leases.

#### Operating leases – lessee

Operating lease payments are recognised as an expense on a straight-line basis over the lease term unless:

- another systematic basis is representative of the time pattern of the benefit from the leased asset, even if the payments are not on that basis, or
- the payments are structured to increase in line with expected general inflation (based on published indexes or statistics) to compensate for the lessor's expected inflationary cost increases.

Any contingent rents are expensed in the period they are incurred.

### 1.6 Impairment of assets

The company assesses at each reporting date whether there is any indication that property, plant and equipment or intangible assets or goodwill or investment property on the cost model may be impaired.

If there is any such indication, the recoverable amount of any affected asset (or group of related assets) is estimated and compared with its carrying amount. If the estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised immediately in profit or loss.

If an impairment loss subsequently reverses, the carrying amount of the asset (or group of related assets) is increased to the revised estimate of its recoverable amount, but not in excess of the amount that would have been determined had no impairment loss been recognised for the asset (or group of assets) in prior years. A reversal of impairment is recognised immediately in profit or loss.

# **Boston Community Improvement District NPC**

(Registration number: 2020/211593/08)

Annual Financial Statements for the year ended 30 June 2025

## **Accounting Policies**

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### **1.7 Government grants**

Grants that impose specified future performance conditions are recognised in income only when the performance conditions are met.

Grants received before the revenue recognition criteria are satisfied are recognised as a liability.

Grants are measured at the fair value of the asset received or receivable.

### **1.8 Revenue**

Revenue comprises revenue income from ratepayers which is collected by the City of Cape Town on the entity's behalf, net of retention revenue retained.

### **1.9 Finance income**

Finance income comprises interest income on funds invested. Interest income is recognised as it accrues, using the effective interest method.

### **1.10 Unauthorised, irregular and fruitless and wasteful expenditure**

Unauthorised, irregular and fruitless and wasteful expenditure is accounted for as an expense in the statement of financial performance classified in accordance with the nature of the expense. Where recovered it is subsequently accounted for as other income.

# Boston Community Improvement District NPC

(Registration number: 2020/211593/08)

Annual Financial Statements for the year ended 30 June 2025

## Notes to the Annual Financial Statements

	2025			2024		
	Cost or revaluation	Accumulated depreciation and impairment	Carrying value	Cost or revaluation	Accumulated depreciation and impairment	Carrying value
<b>2. Property, plant and equipment</b>						
Motor vehicles	231,549	(73,555)	157,994	231,549	(27,246)	204,303
IT equipment	48,248	(30,466)	17,782	29,958	(29,958)	-
<b>Total</b>	<b>279,797</b>	<b>(104,021)</b>	<b>175,776</b>	<b>261,507</b>	<b>(57,204)</b>	<b>204,303</b>
<b>Reconciliation of property, plant and equipment - 2025</b>						
	<b>Opening balance</b>	<b>Additions</b>	<b>Depreciation</b>	<b>Closing balance</b>		
Motor vehicles	204,303	-	(46,309)	157,994		
IT equipment	-	18,291	(509)	17,782		
	<b>204,303</b>	<b>18,291</b>	<b>(46,818)</b>	<b>175,776</b>		
<b>Reconciliation of property, plant and equipment - 2024</b>						
	<b>Opening balance</b>	<b>Additions</b>	<b>Depreciation</b>	<b>Closing balance</b>		
Motor vehicles	-	231,549	(27,246)	204,303		
IT equipment	3,885	-	(3,885)	-		
	<b>3,885</b>	<b>231,549</b>	<b>(31,131)</b>	<b>204,303</b>		
<b>3. Trade and other receivables</b>						
Deposits			27,945	27,945		
VAT			-	8,672		
			<b>27,945</b>	<b>36,617</b>		
<b>4. Cash and cash equivalents</b>						
Cash and cash equivalents consist of:						
Bank balances			1,230,691	885,675		
<b>5. Trade and other payables</b>						
Trade payables			90,918	-		
VAT			16,506	-		
			<b>107,424</b>	<b>-</b>		
<b>6. Revenue</b>						
Revenue - Additional rates received			4,578,484	4,311,613		
Revenue - Additional rates retention received			346,494	271,384		
			<b>4,924,978</b>	<b>4,582,997</b>		

# Boston Community Improvement District NPC

(Registration number: 2020/211593/08)

Annual Financial Statements for the year ended 30 June 2025

## Notes to the Annual Financial Statements

	2025 R	2024 R
<b>7. Operating (deficit) surplus</b>		
Operating (deficit) surplus include the following expenses:		
<b>Operating lease charges</b>		
Premises		
• Contractual amounts	100,157	97,957
Depreciation	46,818	31,131
Employee costs	820,573	749,295
<b>8. Auditor's remuneration</b>		
Fees	20,550	20,350
<b>9. Investment revenue</b>		
<b>Interest revenue</b>		
Bank	48,271	46,094
<b>10. Taxation</b>		
<b>Non provision of tax</b>		
No provision has been made for 2025 tax as the company is exempt from income tax under section 10(1)(e)(i)(cc) of the Income Tax Act.		
<b>11. Cash generated from operations</b>		
Net profit before taxation	200,393	295,409
<b>Adjustments for:</b>		
Depreciation, amortisation, impairments and reversals of impairments	46,818	31,131
Investment income	(48,271)	(46,094)
<b>Changes in working capital:</b>		
(Increase) decrease in trade and other receivables	8,672	-
Increase (decrease) in trade and other payables	107,424	-
	<b>315,036</b>	<b>280,446</b>
<b>12. Commitments</b>		
<b>Operating leases – as lessee (expense)</b>		
<b>Minimum lease payments due</b>		
- within one year	104,420	7,648
- in second to fifth year inclusive	226,028	98,204
	<b>330,448</b>	<b>105,852</b>

Operating lease payments represent rentals payable by the company for certain of its office properties. Leases are negotiated for an average term of three years and rentals are fixed for an average of three years. No contingent rent is payable.

# Boston Community Improvement District NPC

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Annual Financial Statements for the year ended 30 June 2025

## Notes to the Annual Financial Statements

	2025	2024
	R	R
<b>13. Related parties</b>		
<b>Related party balances and transactions with other related parties</b>		
<b>Related party transactions</b>		
<b>Amounts received from the City of Cape Town</b>		
Revenue services rendered	4,578,484	4,311,613
Revenue retention refunded	346,494	271,384

# Boston Community Improvement District NPC

(Registration number: 2020/211593/08)

Annual Financial Statements for the year ended 30 June 2025

## Detailed Income Statement

	Note(s)	2025 R	2024 R
<b>Revenue</b>			
Revenue - Additional Rates Received		4,578,484	4,311,613
Revenue - Additional Rates Retention Received		346,494	271,384
	6	<b>4,924,978</b>	<b>4,582,997</b>
<b>Operating expenses</b>			
Accounting fees		63,000	55,805
Advertising and marketing		20,211	19,401
Auditors remuneration	8	20,550	20,350
Bank charges		4,418	3,874
CCTV Monitoring		307,279	338,173
Cleansing services		269,358	263,950
Computer expenses		9,723	1,210
Contingency/Sundry		5,857	12,529
Depreciation expense		46,818	31,131
Employee costs		820,573	749,295
Catering and food		10,647	8,823
Environmental upgrading		77,271	80,312
Insurance		27,039	28,348
Meeting expenses		250	380
Minor tools and equipment		5,561	1,300
Motor vehicle expenses		34,598	29,871
Office rental		100,157	97,957
Printing and stationery		2,883	3,189
Project - Fence		121,659	319,012
Project - Frans Conradie upgrade		461,075	55,533
Project - Jack Miller Park		20,898	-
Protective clothing		3,091	4,710
Public safety		2,231,130	2,080,624
Repairs and maintenance		37,955	47,018
Secretarial fees		2,650	2,250
Social upliftment		10,815	7,931
Refreshments and teas		4,567	3,998
Telephone		18,493	18,499
Travel & subs - National		-	17,870
Utilities		34,330	30,339
		<b>4,772,856</b>	<b>4,333,682</b>
<b>Operating surplus</b>		<b>152,122</b>	<b>249,315</b>
Interest income	9	48,271	46,094
<b>Surplus for the year</b>		<b>200,393</b>	<b>295,409</b>

# **Boston Community Improvement District NPC**

(Registration number: 2020/211593/08)

Annual Financial Statements for the year ended 30 June 2025

## **Supplementary Information**

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### **1. Fruitless and wasteful expenditure**

No fruitless and wasteful expenditure was identified by management in the current year.

### **2. Unauthorised expenditure**

Unauthorised expenditure refers to any spending by the company that doesn't comply with its approved budget or relevant regulations. This includes overspending, using funds for purposes other than those originally approved. No unauthorised expenditure was identified by management in the current year.