



2025/26 ANNUAL REPORT

**The Clifton City Improvement District NPC
Annual Report and Financial Statements
for the year ended 30th June 2026**



Our online report is available at www.cliftoncid.co.za

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PART A:

General Information

- **Registered name:** The Clifton City Improvement District NPC
- **Registration no:** 2023/772831/08
- **Physical address:** Clifton CID office, The Ridge, 4th Beach, Clifton, 8005
- **Postal address:** Clifton CID office, The Ridge, 4th Beach, Clifton, 8005
- **Email address:** info@cliftoncid.co.za
- **Website address:** www.cliftoncid.co.za
- **External auditors:** Cecil Kilpin (since inception in 2023)
- **Banker's information:** First National Bank
- **Company Secretary:** Ursula Genthe, Accounts Star



FOREWORD BY THE CHAIRPERSON

As the CID grows and strengthens, so does its impact. The one thing that springs to mind as significant - the CID and Ward Councillor's persistence in communicating with the Safety and Security Directorate of the City of Cape Town, along with SAPS, ahead of the traditional October pre-exam, valedictory and graduation parties and gatherings, referred to as "Clifton Takeovers".

The persistence paid off, and CID supplied social media analysis and intelligence fed into the development and implementation of operational plans involving all enforcement agencies, focussed on bylaw enforcement, crime prevention and community safety. These plans brought upward of **80** enforcement officers to the area over four consecutive weekends.

For the first time in years, the October gatherings took place without incident. This would not have been possible without the CID's deep knowledge of the Clifton and Glen Beach area and the credibility we've developed with City and national entities.

As a resident, having experienced the CID at work for almost 3 years, it's easy to forget what it would have been like if the CID hadn't:

- Engaged over **3 000** times with rough sleepers, ensuring that no bylaw violations were committed Including unlawful occupation of public spaces);
- Collected over **15** tons of litter and refuse from the public open spaces;
- Reported over **400** infrastructure faults to the City of Cape Town 24x7x365, many of them with far reaching impact throughout the precinct (road blockages, water outages, street light outages being just some of them);
- Prevented nearly **5 000** units of alcohol from being consumed in public spaces across Clifton and Glen Beach;
- Responded to over **2 000** CCTV alerts related to bylaw violations, suspicious behaviour and persons in need;

- Built solid, functioning working relationships with multiple City departments, as well as SAPS, Metro Police, Traffic Services, Law Enforcement and the Clifton and City Lifesavers, enabling the CID to call for help whenever needed.

It's my view that the Clifton CID punches above it's weight, delivering what it does inside of a limited budget. The team consistently strives for consistency in delivering impactful services to the Clifton and Glen Beach precinct. I'm proud to be Chair of this entity!

As we settle the CID, what is becoming apparent is that the budget and business plan used to establish the CID is inadequate to properly service the needs of the community and the changing dynamics in the public open spaces. This will need to be addressed in the next financial year as well as in the next 5-year term planning cycle.

The past year has seen all City resources stretched to capacity, conflicts worldwide that affected food and fuel prices in SA and disturbing revelations around the institutional issues in SAPS, with fewer police officers equipped and able to do their jobs. In the context of these challenges, CIDs have an ever more important role to play in ensuring that communities receive focused, knowledge informed services with funds being dedicated to CID precincts.

I'd like to thank my fellow Directors for their pro bono work this past year.

Ultimately the Clifton CID would not function without Amanda and her team.

We are extremely lucky to have Amanda running our CID, and extend sincere thanks to her for her hard work, dedication and professionalism. Thanks also to the wider CID team for their commitment to Clifton and Glen Beach.

ANTHONY STEVEN SCHNEIDERMAN



MANAGER'S OVERVIEW

What a year this has been! The CID team grew in size, as well as in knowledge and experience of the Clifton and Glen Beach precinct and demonstrated our ongoing commitment to doing all we can to keep Clifton desirable, fun and safe for all who live, work and visit here.

We showed positive improvements in most programme indicators, including:

- We collected more **litter and rubbish** from the public spaces than in any prior year.
- Our 24x7x365 **CCTV and LPR monitoring programme** alerted public safety officers to more potential issues and incidents than any prior year and our **engagements with the street-based community** increased exponentially (from 577 engagements to 3 120 engagements), as displacement operations took place in other areas, forcing people to go on the move. We're proud to state that these engagements prevented any bylaw violations, illegal occupations of public open space or the committing of crime.
- **Proactive actions** related to property or the prevention of bylaw violations through information sharing with members of the public more than doubled against the prior year.
- October, the traditional pre-exam party month, passed without any crime incidents being recorded and the impact on residents and other visitors minimised due to the CID's persistence, with the support of the Ward Councillor, in demanding that the Safety and Security Directorate as well as SAPS, developed and activated operational plans to manage the influx of young people to the area. 1 215 units of alcohol were confiscated from the gatherings and the presence of between 70 and 100 enforcement officers, backed up by specialist units, from all agencies ensured that the parties took place safely and relatively calmly.
- We reported **30% more City infrastructure faults** to the City than the prior year. Ageing infrastructure, development and harsh weather conditions all play their part in infrastructure failures, with water, lighting, road surfaces and sewage related service requests being many, varied and frequent.

Our activities certainly had impact!

Unfortunately, Clifton and Glen Beach were not immune from surges of petty crime, almost exclusively on the beaches, during the summer season.

Beaches below the high-water mark do not officially fall within the CID precinct, however given their proximity to many properties, we consider them as part of our area. We are reliant on various City departments to do their part in managing the beaches, however resource constraints meant that the CID did not have access to the resources and information needed to manage an identified group involved in the majority of the beach-based crimes – namely illegal vendors.

This is a challenge that the CID does not have the mandate to solve but be assured that we are doing all we can to assist the Informal Trading: Beach Trading unit with their duties and responsibilities.

We noted an increase in the number of illegal car guards in the area during the summer months, with a resultant uptick in **vehicle related crime**. Our officers apprehended individuals attempting to break into vehicles, and their arrest saw an immediate drop off in this category of crime incident.

Why is this all relevant? The Clifton CID faces an almost unique set of challenges as compared to other CIDs, given Clifton and Glen Beach's desirability, geography and the huge influx of visitors at various times of the year, compounded further by the high numbers of properties used as short term lets. A transient population (whether in properties or public open spaces) means that information, education, risk assessment and risk mitigation is an ongoing task.

The Clifton CID is budget constrained and as much as we want to, we're not always able to deliver to the scope of projects and activities that the community demands. We hope to start to rectify the financial constraint in the next 5-year term – the new budget and business plan will be informed by statistics, experience and knowledge and is likely to look very different, both in terms of programming and budgets. In the meantime, we're constantly reviewing effectiveness, value for money and value add projects that can be scoped by the CID and delivered by our constricted service providers.

As always, our work on the ground is enabled by our Board's trust in the team to do the work well, and I'd like to thank Anthony Schneiderman for his support this year in his capacity as Board Chair along with that of the 2026 Board of Directors.

We couldn't do what we do without a network of functioning and effective relationships that reach far and wide, so thank you to:

- Joepie Joubert and the team at the City of Cape Town's CID Branch;
- Ward Councillor Nicola Jowell;
- Regional Inspector Klatie and the Law Enforcement team at Sea Point;
- Captain Janse van Rensburg and the team at Camps Bay SAPS;
- Superintendent October and the Metro Police team;
- Principal Inspector Luddick and the Traffic team;
- Mathabatha Matjila and the team at SANParks;
- Gershwin Fouldien and the team at Sub-Council 16;
- Anton Lume, Johan "JP" Pieterse, Johan Viljoen and the team at TSU Protection Services;
- Martin Field and the team at Senixa Integrators;
- Chris Wickham and the team at J&M Cleaning Services;
- Llewelyn Nomdoe of Green4Life Gardeners;
- Ursula Genthe of Accounts Star;
- Sidney Schonegevel and the team at Cecil Kilpin;
- Our suppliers: BuildEquip, Soda Custom, Niche Co., Narcom, Surefire Communications, Solution House Software, and NS Digital Consulting.

I look forward to continuing our work with you!

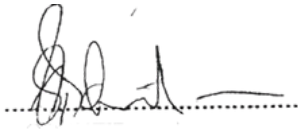
AMANDA JANE KIRK



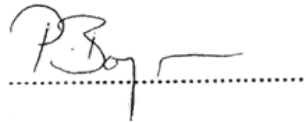
STATEMENT OF DIRECTORS' RESPONSIBILITY AND CONFIRMATION OF ACCURACY OF THE ANNUAL REPORT

We confirm that, to the best of our knowledge:

- All information and amounts disclosed in the annual report are consistent with the annual financial statements audited by Cecil Kilpin.
- 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.



ANTHONY STEVEN SCHNEIDERMAN
BOARD CHAIR



PAUL NORMAN BOYNTON
TREASURER



STRATEGIC OVERVIEW

OUR VISION

The community highly values the exceptionally beautiful natural surrounds and aspires to preserve the quality of life and the overall ambience of the unique Clifton suburb and to facilitate the safe and enjoyable use by the community, visitors and tourists of the Clifton scenic route, the beaches (currently with internationally acclaimed Blue Flag status) and the public areas.

Our vision is to ensure a clean, safe and sustainable urban environment, for the benefit of all who live, visit and work in the Clifton City Improvement District NPC, in partnership with the CCT and other stakeholders.

Further, we aim to uphold Clifton as one of the most sought-after areas in the City and to create a public environment that is safe, clean and well managed to the benefit of residents and visitors.

The Clifton City Improvement District NPC was established by local property owners in 2023 to organise, fund, manage and facilitate improvements in the CID precinct for the benefit of the entire local community.

CID refers to a geographical area, designated as such by the City of Cape Town ("CCT"), in terms of the CID By-law and s. 22 of the Municipal Property Rates Act, on application by local property owners. The Clifton City Improvement District's activities are funded by local property owners through an additional rate applied on their properties.



Our vision is to ensure a **clean, safe and sustainable urban environment**, for the benefit of all who live, visit and work in the Clifton City Improvement District NPC, in partnership with the CCT and other stakeholders.

OUR MISSION

Our mission is centred on four key pillars: **safety; maintenance and cleaning; greening and beautification, and social responsibility.**

Our strategy for promoting that vision is detailed in our Business Plan, available online at www.cliftoncid.co.za.

We strive to improve the public safety, facilities and the environment for the benefit of the community and visitors to the area.

OUR CORE VALUES

- **Transparency:** Open decision-making so that stakeholders can readily discern our outputs and outcomes.
- **Accountability:** We answer for the execution of our responsibilities.
- **Performance:** We will strive to achieve our strategic objectives.
- **Stakeholder inclusivity:** We will carry out our activities considering the needs, interests and expectations of our stakeholders.
- **Social responsibility:** We aim to deliver economic, social and environmental benefits for all our stakeholders.
- **Sustainable development:** We will meet the needs of the local community without compromising the ability of future generations to meet theirs.

COMPLAINTS PROCESS

The Clifton CID's Complaints procedure is available here: <https://www.cliftoncid.co.za/wp-content/uploads/2024/04/Complaints-resolution-procedure-2024.pdf>

STATUTORY MANDATE

In terms of the CID By-law and s. 22 of the Municipal Property Rates Act, the Clifton City Improvement District NPC is tasked with considering, developing and implementing improvements and upgrades in the Clifton CID precinct to supplement services provided by the City of Cape Town (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 (the "Constitution").

ORGANISATIONAL PROFILE

The Clifton City Improvement District NPC:

- Provides supplementary public safety services in the public spaces by deploying public safety officers;
- Provides supplementary environmental services, including cleaning and maintenance of public areas, the beaches, public staircases and pavements, to remove alien vegetation and to maintain/create fire breaks;
- Promotes economic development through upgrading open spaces and providing a tourist friendly service;
- Promotes social development through social upliftment programmes;
- Contain overhead and administrative costs as much as possible;
- Works closely with the Clifton Bungalow Owners Association ("CBO"), Camps Bay and Clifton Ratepayers Organization ("CBCRA"), Clifton Life Saving Club ("CLSC"), and Table Mountain National Park ("TMNP").

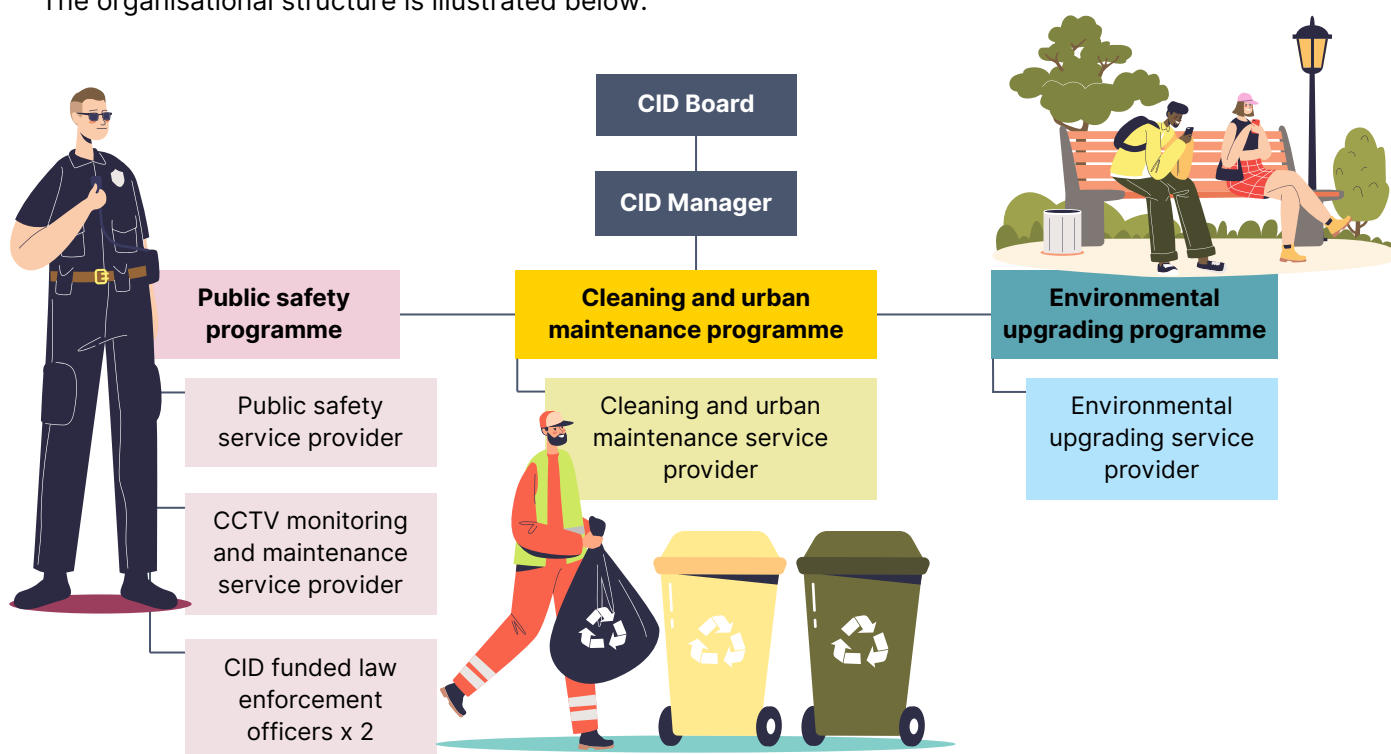
ORGANISATIONAL STRUCTURE

The Clifton CID employs one member of staff, tasked with the design, implementation and management of the CID programmes. Working closely with the service provider management teams, the Manager sets work programmes, develops and implements performance review processes and ensures that accurate statistics are captured across all programme activities.

The Manager is responsible for the management and operations of the CID, encompassing community engagement, the implementation of communication strategies, finance management and ensuring that the CID complies with the requirements of the legislative frameworks applicable to its scope of operations. The Manager takes direction from the Board Chair and forms part of working groups set up to scope and plan for special projects.

For the CID to function well, the Manager is tasked with the development of relationships with all stakeholders, across community, local and national services and structures.

The organisational structure is illustrated below:



PART B:

Performance Information

Working in the public spaces of Clifton, we provide a public safety service, cleaning and greening services on the streets and in the parks, as well as outreach services to vulnerable community members. In addition to our core programmes, we'll be scoping and activating a range of projects in the coming years, all designed to improve the public spaces for all who live and visit here. We work closely with a range of departments in the City.

Our services and programmes are intended to address:

- The escalating threat posed by increasing violent crimes and personal vulnerability to crime particularly in parking lots, public open spaces, the areas surrounding the beaches and the need for improved public safety measures (including road safety and traffic management);
- The increasing fire risk in public open spaces;
- The need for supplementary cleaning and maintenance services for the streets, staircases, pavements, beaches and public areas;
- Sustainable social upliftment programmes to address homelessness;
- The need to promote tourism.



PROGRAMME FEEDBACK

Programme delivery and progress is outlined in the report to follow:

MANAGEMENT AND OPERATIONS

Outcome statement:

Ratepayers in the Clifton CID precinct support the CID and see value in services delivered, are actively engaged with our work and give positive feedback.

The City of Cape Town is satisfied with the Clifton CID's management and operations.

Outcome indicators:

The Clifton CID is effectively managed in line with the requirements of the CID policy, bylaw, CIPC requirements, legislative frameworks and community expectations.

Output indicator: MANAGEMENT AND OPERATIONS	Target 2025-26	Actual 2025-26
The Clifton CID is legislatively compliant	Full compliance with requirements of the following: • SARS • CIPC • City of Cape Town	Achieved
General management systems in place and effective	No adverse audit findings related to invoicing, record keeping Expenses managed in line with budget	Achieved
Relationships managed in line with mission statement and to the benefit of the CID	Functioning and effective relationships in place with: • City of Cape Town • Ward Councillor • City directorates and departments • Clifton Surf Lifesaving Club • Glen Country Club • Clifton and Camps Bay Bungalow Owner's Association • Individual ratepayers	Achieved

The Clifton CID is governed by a variety of legal frameworks and as such is expected to comply with a range of statutory and other requirements.

Stakeholder relationships were developed and are effective, and the Board functioned well. The CID received an unqualified audit report.

PUBLIC SAFETY

Outcome statement:

The Clifton CID is recognised for its consistent and effective public safety programme, comprising people, technology and systems, is contributing to year-on-year reductions in crime, as well as better relationships with authorities and neighbouring CIDs.

Outcome indicators:

The Clifton CID has an efficient, effective and relevant public safety programme.

The Clifton CID is viewed as a professional public safety programme manager with suitably qualified and experience service providers and as a result, enjoys high levels of support from law enforcement, SAPS, Metro police and traffic.

The Clifton CID's public safety service providers are rated as professional and excellent value for money

Key objectives of the business plan for public safety include:

- Determining the crime threat analysis of the Clifton CID area in conjunction with SAPS.
- Determining strategies by means of an integrated approach to address/decrease threats to public safety.
- Monitoring and evaluating public safety strategy and performance of all service delivery on a quarterly basis.



Output indicator: PUBLIC SAFETY	Target 2025-26	Actual 2025-26
Effective public safety service acting as deterrent to criminal element	Reduction in reported crime incidents against prior year	Partially achieved: • Increase in opportunistic crimes on beaches (see notes below) • Decrease in crime incidents against persons and property (excluding beachfronts)
By law enforcement, visible mobile and foot patrols in all the Clifton CID areas, LPR and public space monitoring systems deployed, and effective, additional resources deployed on "spike/ high crime" shifts	24x7x365 patrols, law enforcement integrated into public safety programme, deployments adjusted during peak season	Achieved
Effective working relationships in place with law enforcement, SAPS, traffic and metro police	CID team regarded as a valued partner, able to call for deployment as situations dictate	Achieved, CID funded LEOs issued 4 951 fines for bylaw violations, multiple operations conducted with LE, SAPS, Metro and Traffic in year
Crime statistics are accurately reported, analysed and preventive actions implemented to address crime spikes or prevent predicted crime trends from occurring	Incident reporting via cloud-based system generates reports for analysis and identification of trends. Prior year experience used to determine deployment strategies	Achieved, see note above
CCTV and LPR cameras are monitored 24x7x365, directing public safety team's efforts in combating crime, law enforcement officers efforts in combating bylaw violations		2 118 alerts responded to, contribution to crime reduction as noted above
Outsourced service providers deliver services in line with the Clifton CID's quality standards and SLA criteria		Achieved, all service providers are meeting requirements of the Clifton CID



Public safety programme: Integrating people, technology and systems



The seamless integration of all elements of our public safety programme has been critical to its success. Our surveillance room operators are in direct communication with deployed public safety officers, so response times are optimised.

Whilst the beaches below the high-water mark do not officially form part of the CID precinct, their proximity to many properties has necessitated us deploying resources to these areas. As we do not have bylaw enforcement powers, we have to rely heavily on Law Enforcement as well as other entities within the City, such as the Informal Trading: Beach Trading Unit to ensure that visitors and vendors comply with relevant bylaws.

Serious resource constraints with the Informal Trading: Beach Trading Unit in the reporting period meant that we did not have real time information as regards permits issued to vendors and their rovers on the beaches. This prevented us from being consistently able to identify legitimate vendors and engage with those not permitted to sell items on the beaches as we had been able to do in prior years.

Unfortunately, this information gap provided an opportunity for illegal vendors to make their way onto the beaches, many with the intent of committing opportunistic crimes. Petty theft on the beaches surged as a result, with 37 crime incidents specific to these locations being recorded in the reporting period – constituting 55% of all crimes recorded by the CID for the Clifton and Glen beach areas.

Our deployment adjustments as well as further capital outlay to ensure wider camera coverage had impact – but was not enough to turn the tide completely.

In the upcoming months, we will be engaging with the Informal Trading: Beach Trading unit to jointly work out management and control protocols to ensure that vendors are managed properly during the upcoming season.



High priority crimes recorded during the year include:



8

thefts from
motor
vehicles



2

housebreakings
and thefts



2

thefts from
motor vehicles

We've integrated Law Enforcement into the programme, and they issued **4951** fines for bylaw violations. In addition, our public safety officers intervened in another **2616** instances of by law violations and together, the public safety team and law enforcement teams prevented **4901** units of alcohol from being consumed on the beaches and in the public spaces in the reporting period.

Recorded bylaw violations include:

4901 units of alcohol prevented from being consumed in the public open space

800

incidents of
persons drunk in
public



119

sex acts / acts of
public indecency
in public spaces

235

incidents of
abandoned
alcohol



139

illegal
trading

104

confiscations
of alcohol

59

preventions of alcohol
reaching beaches



Our public safety team and Law Enforcement Officers ensured that members of the street-based community did not settle in Clifton or commit bylaw violations.

We conducted **3120** interviews with individuals during the reporting period and are confident that through our kind yet firm approach, no new encampments have been established in the area in the reporting period.

We have **116** cameras under management and responded to **2118** camera alerts during the reporting period.

Our public safety team have been trained to conduct proactive actions – each one of which, if not attended to, could result in a crime being committed.



169 proactive actions were recorded, including:



open gates

41



open garage doors

23



open doors

15



open windows
(premises or vehicles)

38



unlocked vehicles

9



The CID enjoys excellent relationships with relevant agencies, including SAPS, Law Enforcement, Metro Police and Traffic Services. We ran numerous joint operations with these agencies during the summer season with good impact.

CLEANING

Outcome statement:

The Clifton CID keeps the area free of graffiti and litter

Outcome indicators:

The Clifton CID provides effective and efficient top up cleaning services in the public spaces

Key objective of the business plan for this programme include:

- Developing a cleaning strategy with clear deliverables and defined performance indicators to guide cleansing and deliverables from the appointed service provider.
- Monitoring and evaluating the cleaning strategy and service delivery.



Output indicator: CLEANING	Target 2025-26	Actual 2025-26
Roads, steps, pathways, promenades, beaches and green spaces cleaned daily from Monday to Sunday.	All areas are cleaned daily; dumping is attended to	Achieved 15 513 bags filled with litter from public spaces

The cleaning programme has been extremely effective in the reporting period, resulting in **15.5 tons** of rubbish and litter being removed from the public spaces.



The team also removed numerous graffiti tags from public infrastructure, rocks and walls throughout the CID area.

Towards the end of the reporting period, and after the service provider's performance failed to stabilise despite formal performance improvement measures being implemented by the CID, the Board of Directors determined that the contract should be terminated, and a new service provider appointed to deliver on this key aspect of the CID's work.

We're looking forward to uplifting our cleaning programme in the months to come!

URBAN MAINTENANCE

Outcome statement:

The Clifton CID contributes to the maintenance of public infrastructure through proactive reporting to the City of Cape Town

Outcome indicators:

The Clifton CID is proactive in reporting infrastructure faults and has follow up systems in place to ensure that repairs are completed

Output indicator: URBAN MAINTENANCE	Target 2025-26	Actual 2025-26
Infrastructure is maintained by the City within City budget constraints	75% of reported service requests closed within City SLA	Achieved, 86% of service requests closed at year end

404 infrastructure faults were reported to the City during the reporting period, with a **86% fix rate**. These included:



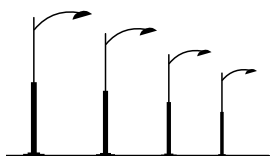
40

sewer related faults



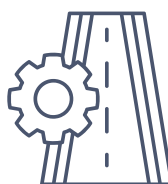
88

water related faults



152

lighting related faults



37

roadway related faults



10

rockfalls, mudslides and collapsing verges

The CID teams were alert to various issues related to storm damage and ensured these were reported to the City for urgent attention.

ENVIRONMENTAL UPGRADING

Outcome statement:

Public spaces are accessed by residents and visitors.

The Clifton CID's greening programme is effective and appropriate

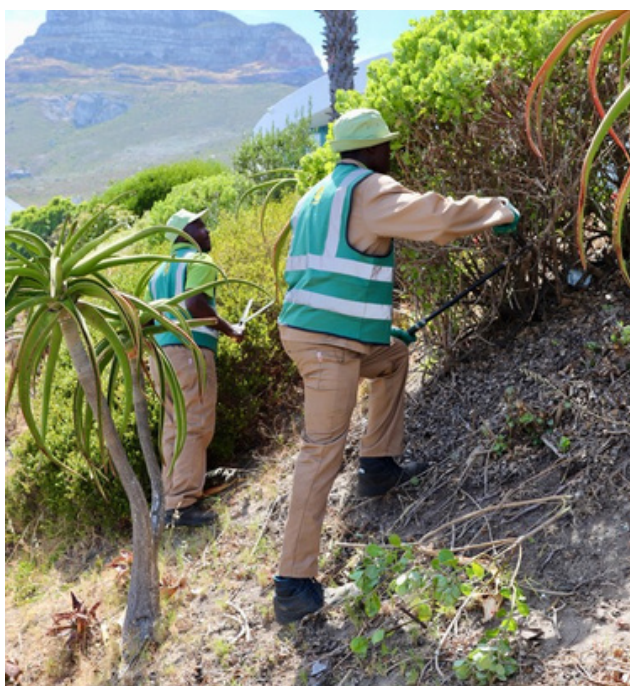
Outcome indicators:

Green areas are expanded, attractive and healthy

Output indicator: ENVIRONMENTAL UPGRADING	Target 2025-6	Actual 2025-26
Green areas are expanded, healthy and attractive to the eye	Green areas are consistently maintained throughout the year, ensuring healthy vegetation, improved visibility	Achieved, work rotation of team ensured all green spaces were maintained

This programme continued to demonstrate its importance during the reporting period, stepping in when the City's Parks and Recreation teams were unable to. They tackled tree trimming, weeding, grass cutting, landscaping and restorative greening tasks throughout the CID area, ensuring that Clifton's beautiful vegetation received the care it deserves.

In the reporting period, this team was able to upgrade and replant **3** gardens in the public open spaces with more planned in the year to come.



MARKETING AND COMMUNICATIONS

Outcome statement:

The Clifton CID is known for its high level of member and community engagement, utilising multiple channels to best effect

Outcome indicators:

Communications strategies are documented, applicable to the vision and mission and activated and effective across all channels.

Output indicator: ENVIRONMENTAL UPGRADING	Target 2025-26	Actual 2025-26
The Clifton CID communication strategy is activated: • Website content kept updated • Monthly community updates are published on multiple channels • Regular engagement on social media channels (Facebook, Instagram) • CID community WhatsApp groups effectively used	Website content is up to date and relevant. 12 monthly updates published on different channels. 3-5 posts per week per social media channel (Facebook and Instagram) Updates and announcements broadcast timeously	Achieved
Clifton CID CI is defined and effective, consistently applied	CI rolled out across all platforms and programmes	Achieved

Community engagement and updates have been key to the success of the CID in the reporting period. period. Making use of community WhatsApp broadcast groups, monthly web mailers, our website and different social media channels, we've been able to celebrate our successes, keep the community informed and put out calls to action in support of the CID's work.



OVERVIEW

The 2025/26 social media programme delivered a strong increase in visibility, engagement and traffic. Facebook remained the largest reach and traffic driver, while Instagram showed particularly strong audience growth and follower acquisition. Together, the platforms generated sustained awareness and directed thousands of people towards online content.

Facebook By The Numbers



Instagram By The Numbers



Paid Advertising By The Numbers



What The Results Tell Us

1

Instagram is the growth engine - Instagram generated 551 net new follows over the year and an 833.7% increase in reach, signalling strong potential for continued audience acquisition.

2

Facebook is the traffic engine - Facebook produced 7.4K link clicks and 9.4K visits over the year, making it the strongest channel for moving people from social content to online destinations.

3

The core audience sits in the 35–54 range The largest single follower bracket on both channels is 35–44, with 45–54 close behind. Content should continue to speak clearly to this core working-age audience while using Instagram to broaden reach.

4

Posting cadence stayed consistent throughout the year at roughly 4 posts/week per platform — a rhythm the team credits with sustaining visibility even in slower quarters.



What Content Drives Engagement?

- **Public safety & educational content** — the single strongest theme - This shows up as a top performer in every single quarter on at least one platform, such as posts like the public safety updates, rip current reminders and the emergency number posts.
- **Visible impact content such as "before and after" posts** - content that shows the tangible work — cleaning, urban maintenance — consistently outperform other formats:
- **Team/people-focused content** - photos and posts featuring the CID team (public safety officers, "meet the team, team-in-action, cleaning crews) reliably outperform generic posts.
- **Scenic/destination and place-based content** - Instagram specifically consistently favours visually striking, aspirational imagery over informational posts, especially reels such as the the reel of Clifton's stairs and beaches and the winter- themed scenic reels like ("sound of winter in Clifton") were the top posts
- **Seasonal/timely relevance** - Content tied to the season consistently outperforms generic content in the same period.

The Pattern By Platform

Facebook audience responds best to:
trust and transparency — safety updates, visible service delivery, "here's what we actually did" reporting.



Instagram audience responds best to:
visual storytelling — scenic reels and aspirational destination content, with practical/safety content as a strong secondary driver.



PART C:

Corporate Governance

Application of King IV

In recognition of the fact that the NPC is entrusted with public funds, particularly high standards of fiscal transparency and accountability are demanded. To this end, the Clifton City Improvement District NPC voluntarily subscribes to the King Code of Corporate Governance for South Africa 2016 ("King IV"), which came into effect on 1 April 2017. King IV contains a series of recommended reporting practices under the 15 voluntary governance principles.

The practices applied by the company are explained in this part (Part C), of the Annual Report. In determining which reporting practices to apply, the board took account of, among other things, the CCT's policy, and the particular reporting protocols appropriate to a non-profit entity such as the NPC. Recommended disclosures under KING IV are identified by way of reference to the relevant principle.

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.

Governance Structure

Board Composition

The board is satisfied that its composition reflects the appropriate mix of knowledge, skills, experience, diversity and independence as required under principle 7.30(a) of King IV](King IV principle 7.30(a))

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 Councillor Nicola Jowell as board observer during 2025-26, and Councillor Errol Anstey as her alternate.

Appointment of the board

At the members meeting held on the 16th of September 2025, 3 Directors were appointed to the Board.

Overview of the board's responsibilities

- 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 interests;
- Monitoring compliance with applicable legislation, codes and standards;
- Approving the annual budget;
- Overseeing preparation of and approving the annual financial statements for adoption by members;
- Exercising effective control of the NPC and monitoring management's implementation of the approved budget and business plan

Director Independence

During the period under review, the board formally assessed the independence of all non-executive directors, as recommended by King IV through the use of a declaration of interests register. The board has determined that all of the non-executive directors are independent in terms of King IV's definition of "independence" and the guidelines provided for in principle 7.28. (King IV Principle 7.38(a)).

Attendance at board and committee meetings

The Board met every two months during the reporting period.

The board observes Principle 1(c)(iv) of King IV regarding attendance of meetings. (King IV Principle 6.5 (board meetings)).

Directors who were unable to attend scheduled meetings tabled apologies.

Ethical Leadership

Directors are required to maintain the highest ethical standards. To this end, the NPC has adopted a code of conduct for directors, which governs their ethical roles and responsibilities, and provides guidelines on the applicable legal, management and ethical standards.

The Code is available online at <https://www.cliftoncid.co.za/wp-content/uploads/2024/02/Clifton-CID-Board-of-Directors-Code-of-Conduct-2023.pdf>

Upon appointment, directors must declare in writing to the chairperson any private interests which could give rise to a potential conflict of interest. These declarations are kept in a register. Further, directors sign a declaration of interest confirmation at the commencement of each meeting, and should a conflict exist, the director must recuse himself or herself from consideration and deliberation of, or voting on, the matter giving rise to the potential conflict of interest.

Transparency in personal or commercial interests ensures that directors are seen to be free of personal or business relationships that may materially interfere with their ability to act independently and in the best interests of the NPC.

The board is satisfied that the directors have complied with their duties in terms of the Code during the year under review. No changes to the directors' respective declarations were recorded which could potentially impact their independence

Board Oversight of Risk Management

The Board ensured that all reasonable steps were taken to minimise risk in this reporting period.

The CID Branch's oversight further added to risk mitigation.

Accountability and Responsibility

Performance Reviews

In order to ensure that the Clifton CID continued to deliver maximum impact and based on learnings gathered in our first year of operation, certain performance metrics were tightened up and expanded, with monthly assessments completed across all programmes.

As with any organisation in its infancy, 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.

PART D:

Financial Information

CLIFTON CITY IMPROVEMENT DISTRICT NPC
(Registration number 2023/772831/08)
Annual Financial Statements
for the year ended 30 June 2026

Clifton City Improvement District NPC

(Registration number: 2023/772831/08)

Annual Financial Statements for the year ended 30 June 2026

General Information

Country of Incorporation and domicile	South Africa
Nature of business and principal activities	Providing a public safety service, cleaning and greening services within the public spaces of the district area
Directors	Allan Mark Cawood Anthony Steven Scheiderman Isan van Heerden Kevin John Vermaak Paul Norman Boynton Robert Douglas Farrell
Registered office	Clifton CID Office The Ridge Fourth Beach Clifton Western Cape 8005
Business address	Clifton CID Office The Ridge Fourth Beach Clifton Western Cape 8005
Postal address	Clifton CID Office The Ridge Fourth Beach Clifton Western Cape 8005
Auditors	Cecil Kilpin & Co. Chartered Accountants (SA) Registered Auditors Practice no.: 903493
Company registration number	2023/772831/08
Tax reference number	9414/199/22/5
Preparer	The annual financial statements were independently compiled by: José de Nobrega Chartered Accountants (SA) Registered Auditors

Clifton City Improvement District NPC
(Registration number: 2023/772831/08)
Annual Financial Statements for the year ended 30 June 2026

Index

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

Index	Page
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Statement of Comprehensive Income	9
Statement of Changes in Equity	10
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The following supplementary information does not form part of the annual financial statements and is unaudited:

Detailed Income Statement	18
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Clifton City Improvement District NPC

(Registration number: 2023/772831/08)

Annual Financial Statements for the year ended 30 June 2026

Directors' Responsibilities and Approval

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 IFRS for SMEs® Accounting Standard as issued by the International Accounting Standards Board (IASB). 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 IFRS for SMEs® Accounting Standard as issued by the International Accounting Standards Board (IASB) 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.

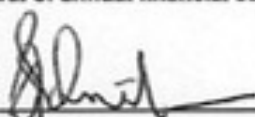
The directors are of the opinion, based on the information and explanations given by management, that the system of internal control provides reasonable assurance that the financial records may be relied on for the preparation of the annual financial statements. However, any system of internal financial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

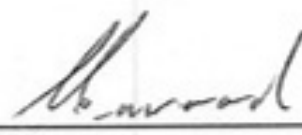
The directors have reviewed the company's cash flow forecast for the year to 30 June 2027 and, in the light of this review and the current financial position, they are satisfied that the company has or has access to adequate resources to continue in operational existence for the foreseeable future.

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 6 to 7.

The annual financial statements set out on pages 8 to 17, 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


Director


Director

Cape Town

Date: 14th August 2026

Clifton City Improvement District NPC

(Registration number: 2023/772831/08)

Annual Financial Statements for the year ended 30 June 2026

Directors' Report

The directors have pleasure in submitting their report on the annual financial statements of Clifton City Improvement District NPC for the year ended 30 June 2026.

1. Nature of business

Clifton City Improvement District NPC provides supplementary public safety, cleansing, maintenance services, environmental development, social development and communications in the CID 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 the IFRS for SMEs® Accounting Standard 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

Allan Mark Cawood
Anthony Steven Scheideman
Iaan van Heerden
Kevin John Vermaak
Paul Norman Boynton
Robert Douglas Farrell

There have been no changes to the directorate for the period under review.

4. Events after the reporting period

There have been no facts or circumstances of a material nature that have occurred between the reporting date and the date of this report that have a material impact on the financial position of the company at the reporting date.

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.

Clifton City Improvement District NPC
(Registration number: 2023/772831/08)
Annual Financial Statements for the year ended 30 June 2026

Directors' Report

6. Auditors

Cecil Kilpin & Co. continued in office as auditors for the company for 2026.

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 Sidney Cecil Schonegevel as the designated lead audit partner for the 2027 financial year.

7. Secretary

The company secretary is Ursula Genthe.

Postal address

29 Mill Street
Caledon
Western Cape
7230

Independent Auditor's Report

To the Members of Clifton City Improvement District NPC

Report on the Audit of the Annual Financial Statements

Opinion

We have audited the annual financial statements of Clifton City Improvement District NPC (the company) set out on pages 8 to 17, which comprise the statement of financial position as at 30 June 2026; 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 Clifton City Improvement District NPC as at 30 June 2026, and its financial performance and cash flows for the year then ended, in accordance with the IFRS for SMEs Accounting Standard as issued by the International Accounting Standards Board 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 "Clifton City Improvement District NPC annual financial statements for the year ended 30 June 2026", which includes the Directors' Report as required by the Companies Act of South Africa and the supplementary information as set out on pages 18 to 19. 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.

Independent Auditor's Report

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 IFRS for SMEs Accounting Standard as issued by the International Accounting Standards Board 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.

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.



Cecil Kilpin & Co.
Chartered Accountants (SA)
Registered Auditors
Per Partner: Sidney Schonegevel

Century City
Date: 20/08/2026

PARTNERS: M. DRANDERS CA (SA), RA | S. SCHONEGEVEL CA (SA), RA | M. SPENCER CA (SA), RA | D. COX CA (SA), RA
ASSURANCE: L. STRATFORD CA (SA), RA | ACCOUNTING: J. DE MOEREGAAR CA (SA), RA
Address: 1 Waterford Mead, Century Boulevard, Century City, 7441 PO Box 74, Century City, 7445
Tel: 021 527 4060 Email: info@cecilkilpin.co.za Website: www.cecilkilpin.co.za

Clifton City Improvement District NPC

(Registration number: 2023/772831/08)

Annual Financial Statements for the year ended 30 June 2026

Statement of Financial Position as at 30 June 2026

	Note(s)	2026 R	2025 R
Assets			
Non-Current Assets			
Property, plant and equipment	2	1,326,366	1,533,531
Current Assets			
Trade and other receivables	3	1,177	1,177
Cash and cash equivalents	4	485,094	381,223
		486,271	382,400
Total Assets		1,812,637	1,915,931
Equity and Liabilities			
Equity			
Retained income		1,715,091	1,725,347
Liabilities			
Current Liabilities			
Trade and other payables	5	97,546	190,584
Total Equity and Liabilities		1,812,637	1,915,931

Clifton City Improvement District NPC

(Registration number: 2023/772831/06)

Annual Financial Statements for the year ended 30 June 2026

Statement of Comprehensive Income

	Note(s)	2026 R	2025 R
Revenue	6	10,530,113	10,066,191
Other income		43,835	-
Operating expenses	7	(10,610,826)	(9,845,388)
Operating (deficit) surplus		(36,878)	220,805
Investment revenue	8	27,415	25,130
Finance costs	9	(24)	(708)
Surplus/(deficit) before taxation		(9,487)	245,227
Taxation	10	(769)	-
Surplus/(deficit) for the year		(10,256)	245,227
Other comprehensive income		-	-
Total comprehensive (deficit) surplus for the year		(10,256)	245,227

Clifton City Improvement District NPC

(Registration number: 2023/772831/08)

Annual Financial Statements for the year ended 30 June 2026

Statement of Changes in Equity

	Retained income R	Total equity R
Balance at 01 July 2024	1,480,120	1,480,120
Surplus for the year	245,227	245,227
Other comprehensive income	-	-
Total comprehensive income for the year	245,227	245,227
Balance at 01 July 2025	1,725,347	1,725,347
Deficit for the year	(10,256)	(10,256)
Other comprehensive income	-	-
Total comprehensive loss for the year	(10,256)	(10,256)
Balance at 30 June 2026	1,715,091	1,715,091

Clifton City Improvement District NPC
 (Registration number: 2023/772831/08)
 Annual Financial Statements for the year ended 30 June 2026

Statement of Cash Flows

	Note(s)	2026 R	2025 R
Cash flows from operating activities			
Cash receipts from the City of Cape Town		10,573,948	10,208,593
Cash paid to suppliers and employee		(10,367,848)	(9,439,788)
Cash generated from operations	12	206,100	768,805
Interest income		27,415	-
Finance costs		(24)	(708)
Tax paid		(769)	-
Net cash from operating activities		232,722	768,097
Cash flows from investing activities			
Purchase of property, plant and equipment	2	(128,851)	(84,137)
Cash flows from financing activities			
Repayments of loans from members		-	(360,000)
Total cash movement for the year		103,871	323,960
Cash and cash equivalents at the beginning of the year		381,223	57,263
Total cash at end of the year	4	485,094	381,223

Clifton City Improvement District NPC

(Registration number: 2023/772831/08)

Annual Financial Statements for the year ended 30 June 2026

Accounting Policies

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 IFRS for SMEs® Accounting Standard, 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:

Item	Depreciation method	Average useful life
Furniture and fittings	Straight line	5 years
Office equipment	Straight line	5 years
Computer equipment	Straight line	3 years
Leasehold improvements	Straight line	10 years
CCTV/LPR Equipment	Straight line	5 years

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.

Clifton City Improvement District NPC

(Registration number: 2023/772831/08)

Annual Financial Statements for the year ended 30 June 2026

Accounting Policies

1.2 Property, plant and equipment (continued)

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.

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 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 indices 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 Cash and cash equivalents

Cash and cash equivalents include cash on hand, demand deposits and other short-term highly liquid investments with original maturities of three months or less. Bank overdrafts are presented as current liabilities on the statement of financial position.

1.7 Impairment of assets

The company assesses at each reporting date whether there is any indication that property, plant and equipment may be impaired.

Clifton City Improvement District NPC

(Registration number: 2023/772831/08)

Annual Financial Statements for the year ended 30 June 2026

Accounting Policies

1.7 Impairment of assets (continued)

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.

1.8 Provisions and contingencies

Provisions are recognised when the company has an obligation at the reporting date as a result of a past event; it is probable that the company will be required to transfer economic benefits in settlement; and the amount of the obligation can be estimated reliably.

Provisions are measured at the present value of the amount expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to the passage of time is recognised as interest expense.

Provisions are not recognised for future operating losses.

1.9 Revenue

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

1.10 Finance income

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

1.11 Borrowing costs

Borrowing costs are recognised as an expense in the period in which they are incurred.

1.12 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.

Clifton City Improvement District NPC

(Registration number: 2023/772831/08)

Annual Financial Statements for the year ended 30 June 2026

Notes to the Annual Financial Statements

	2026 R	2025 R
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2. Property, plant and equipment

	2026			2025		
	Cost or revaluation	Accumulated depreciation and impairment	Carrying value	Cost or revaluation	Accumulated depreciation and impairment	Carrying value
Furniture and fittings	57,895	(22,714)	35,181	52,833	(11,725)	41,108
Office equipment	17,822	(9,353)	8,469	20,761	(6,817)	13,944
Computer equipment	64,530	(48,847)	15,683	64,530	(27,358)	37,172
Leasehold improvements	885,613	(164,384)	721,229	783,708	(78,371)	705,337
CCTV/LPR equipment	1,069,367	(523,563)	545,804	1,047,483	(311,513)	735,970
Total	2,095,227	(768,861)	1,326,366	1,969,315	(435,784)	1,533,531

Reconciliation of property, plant and equipment - 2026

	Opening balance	Additions	Disposals	Depreciation	Closing balance
Furniture and fittings	41,108	5,062	-	(10,989)	35,181
Office equipment	13,944	-	(1,323)	(4,152)	8,469
Computer equipment	37,172	-	-	(21,489)	15,683
Leasehold improvements	705,337	101,905	-	(66,013)	721,229
CCTV/LPR equipment	735,970	21,884	-	(212,050)	545,804
	1,533,531	128,851	(1,323)	(334,693)	1,326,366

Reconciliation of property, plant and equipment - 2025

	Opening balance	Additions	Depreciation	Closing balance
Furniture and fittings	31,316	19,334	(9,542)	41,108
Office equipment	18,096	-	(4,152)	13,944
Computer equipment	33,361	24,616	(20,805)	37,172
Leasehold improvements	783,708	-	(78,371)	705,337
CCTV/LPR equipment	902,580	40,187	(206,797)	735,970
	1,769,061	84,137	(319,667)	1,533,531

3. Trade and other receivables

Deposits	1,177	1,177
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4. Cash and cash equivalents

Cash and cash equivalents consist of:

Cash on hand	28	-
Bank balances	485,066	381,223
	485,094	381,223

Clifton City Improvement District NPC

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Annual Financial Statements for the year ended 30 June 2026

Notes to the Annual Financial Statements

	2026 R	2025 R
5. Trade and other payables		
Accrued expenses	27,213	26,621
Accrued leave pay	27,267	31,789
Trade payables	910	89,201
VAT	42,156	42,973
	97,546	190,584
6. Revenue		
Revenue - Additional Rates Received	10,338,717	9,635,338
Revenue - Additional Rates Retention Received	191,396	430,853
	10,530,113	10,066,191
7. Operating expenses		
Operating expenses include the following expenses:		
Operating lease charges		
Premises		
• Contractual amounts	1,205	2,242
Loss on sale of assets and liabilities	1,323	-
Depreciation	334,693	319,667
Employee costs	996,121	937,290
8. Investment revenue		
Interest revenue		
Interest received - Bank	27,415	25,130
9. Finance costs		
Interest paid	24	708
10. Taxation		
Non provision of tax		
No provision has been made for 2026 tax as the company is exempt from income tax under 10(1)(e)(i)(cc) of the Income Tax Act.		
11. Auditor's remuneration		
Fees	27,000	25,000

Clifton City Improvement District NPC

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Annual Financial Statements for the year ended 30 June 2026

Notes to the Annual Financial Statements

	2026 R	2025 R
12. Cash generated from operations		
Net (loss) profit before taxation	(9,487)	245,227
Adjustments for non-cash items:		
Depreciation	334,693	319,657
Loss on sale of assets and liabilities	1,323	-
Adjust for items which are presented separately:		
Investment income	(27,415)	-
Finance costs	24	708
Changes in working capital:		
(Increase) decrease in trade and other receivables	-	117,272
Increase (decrease) in trade and other payables	(93,038)	85,931
	206,100	768,795
13. Commitments		
Operating leases -- as lessee (expense)		
Minimum lease payments due		
- within one year	1,089	1,089
- in second to fifth year inclusive	4,355	4,355
- later than five years	3,266	4,355
	8,710	9,799
Operating lease payments represent rentals payable by the company for certain of its office property. Leases are negotiated for an average term of ten years. No contingent rent is payable.		
14. Related parties		
Relationships		
City of Cape Town	A finance agreement was entered into between the City and a CID's management body which provides for the determination and payment of the additional rate by the City and financial oversight of the management body	
Related party balances and transactions with other related parties		
Related party transactions		
Amounts received from the City of Cape Town		
Revenue services rendered	10,338,717	9,635,338
Revenue retention refunded	191,396	430,853

Clifton City Improvement District NPC

(Registration number: 2023/772831/08)

Annual Financial Statements for the year ended 30 June 2026

Detailed Income Statement

	Note(s)	2026 R	2025 R
Revenue			
Revenue - Additional Rates Received		10,338,717	9,635,338
Revenue - Additional Rates Retention Received		191,396	430,853
	6	10,530,113	10,066,191
Other income			
Reimbursements		43,835	-
Operating expenses			
Accounting fees		55,310	62,880
Advertising		22,696	40,406
Auditors remuneration	11	27,000	25,000
Bank charges		3,411	3,372
Cleaning		7,294	5,029
Cleaning services		971,123	901,337
Communications		130,531	107,650
Computer expenses		11,631	12,211
Depreciation		334,693	319,667
Employee costs		996,121	937,290
Environmental upgrading		282,526	263,890
Insurance		22,755	19,865
Law enforcement officers		611,687	552,417
Lease rentals on operating lease - premises		1,205	2,242
Loss on sale of an asset		1,323	-
Marketing and promotions		4,200	2,955
Minor tools and equipment		11,904	3,065
Printing and stationery		11,701	11,878
Project: Boundary extension		-	20,243
Project: Locker		4,950	-
Project: Restorative Greening		28,558	-
Project: Signage		915	32,171
Protective clothing		38,095	-
Public safety		5,366,819	4,720,619
Public safety - CCTV monitoring		1,525,198	1,478,750
Rates and services		2,560	2,948
Refreshments and teas		40,978	39,318
Repairs and maintenance		9,258	19,413
Secretarial fees		2,950	5,004
Social development and upliftment		-	199,500
Telecommunication		54,390	53,266
Urban maintenance database		29,046	3,000
		10,610,826	9,845,386
Operating (deficit) surplus		(36,878)	220,805
Investment income	8	27,415	25,130
Finance costs	9	(24)	(708)
		27,391	24,422
(Deficit) surplus before taxation		(9,487)	245,227
Taxation	10	(769)	-
(Deficit) surplus for the year		(10,256)	245,227

Clifton City Improvement District NPC

(Registration number: 2023/772831/08)

Annual Financial Statements for the year ended 30 June 2026

Supplementary Information

1. Fruitless and wasteful expenditure

Fruitless and wasteful expenditure refers to expenditure incurred by the company that was made in vain and could have been avoided had reasonable care been exercised. It typically arises where no value is received for money spent, or where the intended objective of the expenditure is not achieved. This includes, for example, payments for goods or services not received, penalties and interest resulting from late payments, or costs incurred due to poor planning or decision-making.

No fruitless and wasteful expenditure was identified by management during the current year. In addition, no fruitless and wasteful expenditure was brought forward from the prior year. Consequently, no amounts were written off or recovered during 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. The Clifton City Improvement District NPC has incurred the following unauthorised expenditure:

Expenditure	2026	2025	Total
Public safety (*)	305,197	277,545	582,742
Public Safety - CCTV monitoring (*)	54,728	-	53,198
	359,925	277,545	635,940

* - Overspending of R359,925 in the current year (2025: R277,545) was recorded on the public safety budget line item. Public safety is one of the company's core programmes. Additional costs were incurred as a result of a data driven need for an increase in public safety deployments (preventative deployments during visitor number peak months and on event days). In addition, post City evictions of occupied public spaces in order to prevent re-occupation, installation of additional cameras, and refinements to connectivity arrangements for the CCTV camera network.



CLIFTON CID

- **Registered name:** The Clifton City Improvement District NPC
- **Registration no:** 2023/772831/08
- **Physical address:** Clifton CID office, The Ridge, 4th Beach, Clifton, 8005
- **Postal address:** Clifton CID office, The Ridge, 4th Beach, Clifton, 8005
- **Email address:** info@cliftoncid.co.za
- **Website address:** www.cliftoncid.co.za
- **External auditors:** Cecil Kilpin (since inception in 2023)
- **Banker's information:** First National Bank
- **Company Secretary:** Ursula Genthe, Accounts Star

