

CIVIL DEFENCE & EMERGENCY SERVICE PRESERVATION TRUST
Financial Statement Year
Ended 31st JULY 2017

Company Registration Number

SC198519

Scottish Charity Number

SC029244

Civil Defence & Emergency Service Preservation Trust

Unaudited Financial Statements

31st July 2017



CAROLE McCUSKER

342 ARDENCRAIG ROAD

GLASGOW

G45 0QA

CIVIL DEFENCE & EMERGENCY SERVICE PRESERVATION TRUST
Financial Statement Year
Ended 31st JULY 2017

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CIVIL DEFENCE & EMERGENCY SERVICE PRESERVATION TRUST

Financial Statement Year

Ended 31st JULY 2017

The trustees, who are also directors for the purposes of company law, present their report and the unaudited financial statements of the company for the year ended 31st July 2017

REFERENCE AND ADMINISTRATION DETAILS

Registered charity name Civil Defence & Emergency Service Preservation Trust

Charity registration number SC029244

Principal Office Police Station
138 Main Street
Chapelhall
ML6 8SE

Registered office Police Station
138 Main Street
Chapelhall
ML6 8SE

The Trustees

The trustees who served the company during the period were as follows:

W Westwater
G Saxby

G Saxby retired as a trustee on 20 February 2017

Secretary Ward Westwater

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and Governing Documents

The Company is a Registered Company Limited by guarantee, incorporated on 29th July 1999 and is a registered Scottish Charity Number SC029244. The Company was formed under a Memorandum of Association which established its objects and powers and is governed under its Articles of Association.

Appointment of Trustees

Trustees were appointed on its incorporation. Thereafter the trustees shall be elected by the members at the AGM.

OBJECTIVES AND ACTIVITIES

The Company's objectives are to advance the education and awareness of the public by the conservation and preservation of buildings, vehicles, equipment and documents from the Cold War Era, which were used for or by the Civil Defence and other emergency services.

Signed 

Ward Westwater

Director/Chairman of Board of Trustee

Company Registration Number: SC198519

13 APRIL 2018

CIVIL DEFENCE & EMERGENCY SERVICE PRESERVATION TRUST

Financial Statement Year

Ended 31st JULY 2017

ACHIEVEMENTS AND PERFORMANCE

At Craigiebarns the majority of the damage caused by the flood has been repaired. The new carpets have been laid and fitted and extensive electrical and computer configuration work has taken place. The CCP has been repaired and is now connected to the siren and the WB1400. The Royal Observer Corps Association regularly use the bunker for their meetings and often supply a sizeable contingent at the work weekends. The fire detection system is fully operational and because of this regular organised tours now take place. The Perspex map boards have been hand drawn by a skilled cartographer which has brought to life the Sector Operations Room.

Dudley Police Post has been the target of repeated break ins and vandalism. Community Police are keeping an eye on the property but with limited success.

The nuclear bunker in Govan is in good condition internally and externally but the landscaping needs attention.

We are still waiting on funds to complete the last police box restorations. They are currently in storage a Chapelhall Police Station.

In the coming financial year 2017/2018

The following plans are being put in place

- 1 - To continue to open Craigiebarns to the wider public after the success of the open days.
- 2 - The setting up of a separate charity by Gavin Saxby and his team for the day to day running of the bunker. Gavin has retired as a Director of this trust to concentrate his time and effort solely on Craigiebarns Bunker. We thank Gavin for his time, knowledge, enthusiasm and expertise in all things electronic. He will certainly be missed by us but he is certainly the right man for the job at Craigiebarns.
- 3 - To repair the damage at Dudley Police Post caused by the vandalism and break ins and to continue to liaise with West Midlands Police to provide the best security cover for the post.
- 4 - Protracted negotiations with Thames water for the last four mark III police boxes in the UK are continuing.
- 5 - With the help of the volunteers at Dundee we hope to have some work days at Govan Bunker and complete the landscaping work.

INDEPENDENT EXAMINER

CAROLE McCUSKER

Has been reappointed as independent examiner for the ensuing year.

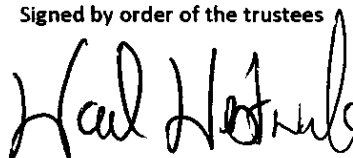
Registered office:

Police Station

138 Main Street

Chapelhall ML6 8SE

Signed by order of the trustees



13 APRIL 2018

Ward Westwater
Director/Chairman of Board of Trustee
Company Registration Number: SC198519

CIVIL DEFENCE & EMERGENCY SERVICE PRESERVATION TRUST

Financial Statement Year
Ended 31st JULY 2017

INDEPENDANT EXAMINER'S REPORT TO THE TRUSTEES AND MEMBERS OF CIVIL DEFENCE & EMERGENCY SERVICE PRESERVATION TRUST

I report on the accounts for the charity for the year ended 31st July 2017 set out on pages 6 to 11.

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The charity trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44 (1)(C) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination is carried out in accordance with Regulation 8 of the Charities Accounts (Scotland) Regulation 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.

Independent examiner's report

In the course of my examination no matter has come to my attention;

1 – Which gives me reasonable cause to believe that in any material respect the requirements: to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations and to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations have not been met, or

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



Carole McCusker
Independent Examiner

13th April 2018

342 Arden Craig Road
Glasgow
G45 0QA

CIVIL DEFENCE & EMERGENCY SERVICE PRESERVATION TRUST

Financial Statement Year Ended 31st JULY 2017

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)

		Total Funds 2017	Total Funds 2016
	Note	£	£
INCOMING RESOURCES			
Incoming resources from generating funds;			
Gain on sale of asset	2	----	----
Activities for generating funds	3	----	5,420
TOTAL INCOMING RESOURCES		----	<u>5,420</u>
RESOURCES EXPENDED			
Charitable activities	4-5	(574)	(4,985)
Governance costs	6	(60)	(240)
TOTAL RESOURCES EXPENDED		<u>(634)</u>	<u>(5,225)</u>
NET INCOMING RESOURCES FOR THE YEAR/NET			
Income for the year	7	87	195
RECONCILIATION OF FUNDS			
Total funds brought forward		(22,675)	<u>(22,703)</u>
TOTAL FUNDS CARRIED FORWARD		<u>(22,588)</u>	<u>(22,508)</u>

The statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognized gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 8 to 11 form part of these financial statements.

CIVIL DEFENCE & EMERGENCY SERVICE PRESERVATION TRUST

Financial Statement Year Ended 31st JULY 2017

BALANCE SHEET		2017	2016
	Notes	£	£
FIXED ASSETS			
Tangible assets	9	4,242	4,329
CURRENT ASSETS			
Cash at bank		7	450
CREDITORS			
Amounts falling due within one year	10	(27,287)	(27,287)
NET CURRENT ASSETS (LIABILITIES)		<u>(26,830)</u>	<u>(26,837)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>(22,588)</u>	<u>(22,508)</u>
NET ASSETS (LIABILITIES)		<u>(22,588)</u>	<u>(22,508)</u>
FUNDS			
Restricted income funds	11	-----	-----
Unrestricted income funds	12	<u>(22,588)</u>	<u>(22,508)</u>
TOTAL FUNDS		<u>(22,588)</u>	<u>(22,508)</u>

For the year ended 31st July 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustee's responsibilities:

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and

- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements were approved by the members of the committee and authorised for issue on the 13/4/18 and are signed on their behalf by:

THESE ACCOUNTS HAVE BEEN PREPARED IN ACCORDANCE WITH THE PROVISIONS APPLICABLE TO COMPANIES SUBJECT TO SMALL COMPANIES' REGIME. JH.

Signed.....*Ward Westwater*.....

Ward Westwater

Director/Chairman of Board of Trustee

Company Registration Number: SC198519

"THESE"

CIVIL DEFENCE & EMERGENCY SERVICE PRESERVATION TRUST

Financial Statement Year Ended 31st JULY 2017

The notes on pages 6 to 9 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31st JULY 2017

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards and the requirements of the Statement of recommended Practice Accounting and Reporting by Charities issued in March 2005 (SORP 2005).

Cash flow statement

The trustees have taken advantage of the exemption in Financial Reporting Standard No 1 (revised) from including a cash flow statement in the financial statements on the ground that the company is small.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examiner's fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the sofa on a basis designed to reflect the use of the resource.

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Freehold Property 2% reducing balance method

CIVIL DEFENCE & EMERGENCY SERVICE PRESERVATION TRUST

Financial Statement Year Ended 31st JULY 2017

NOTES TO THE FINANCIAL STATEMENTS YEAR END 31 JULY 2017

1. ACCOUNTING POLICIES (CONTINUED)

Resources Incoming

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income;

Voluntary income is received by way of grants and donations and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Investment income is included when receivable.

2. VOLUNTARY INCOME

	Total Funds 2017 £	Total Funds 2016 £
No sale of assets	-----	-----

3. INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS

	Unrestricted Funds 2017 £	Unrestricted Funds 2016 £
Rental Income	-----	-----

4. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds 2017 £	Unrestricted Funds 2016 £
Preservation Trust	574	4,985

5. COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities Undertaken Directly Total Funds £	Activities Undertaken Directly Total Funds £
Preservation Trust	574	4,985

CIVIL DEFENCE & EMERGENCY SERVICE PRESERVATION TRUST

Financial Statement Year Ended 31st JULY 2017

NOTES TO THE FINANCIAL STATEMENTS

6. GOVERNANCE COSTS

	2017 Unrestricted Funds Total £	2016 Unrestricted Funds Total £
Accountancy fees	<u>60</u>	<u>240</u>

7. NET INCOMING RESOURCES FOR THE YEAR

	2017 £	2016 £
This is stated after charging;		
Depreciation	<u>87</u>	<u>89</u>

8. STAFF COSTS AND EMOLUMENTS

No salaries or wages have been paid to employees, including the members of the committee, during the year.

9. TANGIBLE FIXED ASSETS

Cost	Freehold Property
At 1 st August 2016	5,000
At 31 st July 2017	<u>5,000</u>
Depreciation	
At 1 st August 2016	671
Charge of the year	87
At 31 st July 2017	<u>758</u>
Net book Value	
At 31 st July 2017	<u>4,242</u>
At 31 st July 2016	<u>4,329</u>

CIVIL DEFENCE & EMERGENCY SERVICE PRESERVATION TRUST

Financial Statement Year Ended 31st JULY 2017

NOTES TO THE FINANCIAL STATEMENTS

10. Creditors: amount falling due within one year

	2017	2016
	£	£
Accruals	11,280	11,280
Directors Loan account	<u>23,437</u>	<u>23,437</u>
	<u>34,717</u>	<u>34,717</u>

11. RESTRICTED INCOME FUNDS

Balance at 1 Aug 2016

And at 31 Jul 2017

£ NIL

There have been no movements on restricted funds during the year ended 31st July 2017.

12. UNRESTRICTED INCOME FUNDS

Balance at 31 Jul 2016	Incoming Resources	Outgoing Resources	Balance at 31 July 2017	
£	£	£	£	
(22,943)	-----	(574)	(22,588)	General Funds

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible fixed assets (£)	Net current liabilities (£)	Total (£)
Unrestricted Income Funds	<u>4,242</u>	<u>(26,830)</u>	<u>(22,588)</u>
Total Funds	<u>4,242</u>	<u>(26,830)</u>	<u>(22,588)</u>

14. GOING CONCERN

As at 31 July 2017 liabilities exceed assets by £22,588 (2016 - £22,943). The company is Dependent upon the support of its trustees for the continuance of normal charitable operations and, accordingly, these financial statements have been prepared on a going concern basis.

CIVIL DEFENCE & EMERGENCY SERVICE PRESERVATION TRUST
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**The following pages do not form part of the statutory financial statements
which are the subject of the independent examiner's report on page 3.**

CIVIL DEFENCE & EMERGENCY SERVICE PRESERVATION TRUST

Financial Statement Year

Ended 31st JULY 2017

DETAILED STATEMENT OF FINANCIAL ACTIVITIES YEAR ENDED 31 JULY 2017

INCOMING RESOURCES

OTHER INCOME

	2017	2016
Gain on sale of assets	---	---
Activities for generating funds	---	5,420

ACTIVITIES FOR GENERATING FUNDS

Rental Income	---	---
---------------	-----	-----

TOTAL INCOMING RESOURCES	---	<u>5,420</u>
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RESOURCES EXPENDED

CHARITABLE ACTIVITIES

Travel & subsistence	---	---
Depreciation	---	---
Heat and light	---	---
Telephone	---	---
Repairs	573	4,771
Alarm R & M	---	---
Rent	---	---
Insurance	---	214
Professional fees	---	---
Bank charges	1	---
	<u>574</u>	<u>4,985</u>

GOVERNANCE COSTS

Accountancy fees	<u>60</u>	<u>240</u>
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TOTAL RESOURCES EXPENDED	<u>634</u>	<u>5,225</u>
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NET INCOMING RESOURCES FOR THE YEAR	<u>(634)</u>	<u>195</u>
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CIVIL DEFENCE & EMERGENCY SERVICE PRESERVATION TRUST

Financial Statement Year Ended 31st JULY 2017

	2017	2016
	£	£
CHARITABLE ACTIVITIES		
<i>Preservation Trust</i>		
<i>Activities undertaken directly</i>		
Travel & subsistence	---	---
Depreciation	---	---
Heat and light	---	---
Telephone	---	---
Repairs	573	4,771
Alarm R & M	---	---
Rent	---	---
Insurance	---	---
Professional fees	---	214
Bank charges	1	---
	<u>574</u>	<u>4,985</u>