

**CIVIL DEFENCE & EMERGENCY SERVICE PRESERVATION TRUST**  
**Financial Statement Year Ended**  
**31<sup>st</sup> July 2018**

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Company Registration Number

SC198519

Scottish Charity Number

SC029244

**Civil Defence & Emergency Service Preservation Trust**

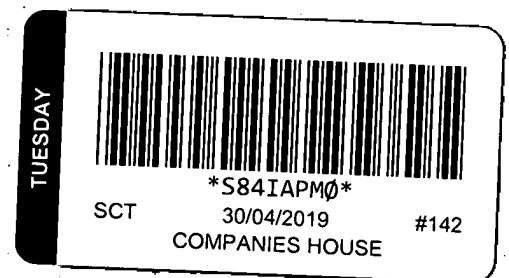
Unaudited Financial Statements

31<sup>st</sup> July 2018

**COMPANIES HOUSE**  
**EDINBURGH**

**30 APR 2019**

**FRONT DESK**



CAROLE MCCUSKER

342 ARDENCRAIG ROAD

GLASGOW

G45 0QA

# **CIVIL DEFENCE & EMERGENCY SERVICE PRESERVATION TRUST**

## **Financial Statement Year Ended**

### **31<sup>st</sup> July 2018**

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# CIVIL DEFENCE & EMERGENCY SERVICE PRESERVATION TRUST

## Financial Statement Year Ended 31<sup>st</sup> July 2018

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The trustees, who are also directors for the purposes of company law, present their report and the audited financial statements of the company for the year ended 31<sup>st</sup> July 2018

### Reference and Administration Details

|                             |  |
|-----------------------------|--|
| Registered charity name     | Civil Defence & Emergency Service Preservation Trust       |
| Charity registration number | SC029244   |
| Principal Office            | Police Station<br>138 Main Street<br>Chapelhall<br>ML6 8SE |
| Registered office           | Police Station<br>138 Main Street<br>Chapelhall<br>ML6 8SE |

### The Trustee

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

|           |                |
|-----------|----------------|
| Secretary | Ward Westwater |
|-----------|----------------|

### STRUCTURE, GOVERNMENT AND MANAGEMENT

#### Recruitment and Governing Documents

The Company is a Registered Company Limited by guarantee, incorporated on 29<sup>th</sup> July 1999 and is a registered Scottish Charity Number SC029244. The Company was formed under 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 pupil 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  .....

20 APRIL 2019

Ward Westwater

Director/Chairman of Board of Trustees

Company Registration Number: SC198519

# CIVIL DEFENCE & EMERGENCY SERVICE PRESERVATION TRUST

## Financial Statement Year Ended 31<sup>st</sup> July 2018

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### ACHIEVEMENTS AND PERFORMANCE

Craigiebarns is now being run in its entirety by a new charity "28 Group Observed SCIO". Made up of Gavin Saxby (formerly of this Trust) and his team at Craigiebarns. Gavin left the Civil Defence & Emergency Service Preservation Trust to take up this role and concentrate on opening and running Craigiebarns as a public museum and so far things are going really well with regular tours and working equipment and apparatus. The Trust's relationship with the Royal Observer Corps continues and they still regularly use the bunker for their association meetings and participate in Gavin's now legendary work weekends keeping the bunker watertight and ship shape with an extensive repainting program having been undertaken in this financial year. The cartographer has also finished his epic reinstatement of the Group Control & Sector Control Perspex map boards, a massive feat and something the whole team can be proud of.

Dudley Police Post is still proving problematic with regular vandalism and the cost of driving down to assess and carry out the repairs, not ideal. A community use would certainly be beneficial as we feel if it was regularly used it would deter the attacks.

The ROC post in Shieldhall has been cleaned and painted and is still in pretty good condition.

The last Police Box is still waiting final restoration, lack of funds slow its progress but it is safe and secure and will see a new home at some point.

My poor health has also slowed projects down this year, no cash has transacted through the Trust this year with all work carried out by volunteers and Craigiebarns now part of the accounts with "28 Group Observed SCIO" has resulted in no money being spent this year.

### In the coming financial year 2018/2019

The following plans are being put in place

- 1 – To liaise with Glasgow City Council to find a suitable location for the last Gilbert McKenzie Trench Police Signal Box to be located.
- 2 – To continue to work with our partner charity "28 Group Observed" in their running of Craigiebarns Sector HQ Nuclear Bunker and the fantastic work they carry out there.
- 3 – To continue supporting bunker tours at Craigiebarns and continue to invite secondary school in Dundee and Angus.
- 4 – Protracted negotiations with Thames water for the last four mark III police boxes in the UK are continuing.
- 5 – To monitor repairs and find a community use for Dudley police post.
- 6 – To assess underpinning for the porch and repair brickwork at entrance to Craigiebarns Bunker
- 7 – To ascertain the possibility of obtaining a light fire appliance for use at Craigiebarns Bunker

### INDEPENDENT EXAMINER

CAROLE MCCUSKER

Has been appointed as Independent examiner for the ensuing year.

Registered Office.

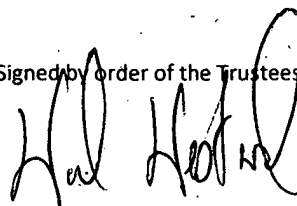
Police Station

138 Main Street

Chapelhall

ML6 8SE

Signed by order of the Trustees



WARD WESTWATER 29 APRIL 2019

DIRECTOR/CHAIRMAN of Board of Trustees

Company Registration Number SC198519

# CIVIL DEFENCE & EMERGENCY SERVICE PRESERVATION TRUST

## Financial Statement Year Ended 31<sup>st</sup> July 2018

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### 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 31<sup>st</sup> July 2018 set out on pages 4 to 9.

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 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.

Signed.....  29 APRIL 2019

CAROLE MCCUSKER  
INDEPENDENT EXAMINER

342 ARDENCRAIG ROAD  
GLASGOW  
G450QA

# CIVIL DEFENCE & EMERGENCY SERVICE PRESERVATION TRUST

## Financial Statement Year Ended 31<sup>st</sup> July 2018

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

|  |      | Total Funds<br>2018 | Total Funds<br>2017 |
|--|------|---------------------|---------------------|
|  | Note | £                   | £                   |
| <b>INCOMING RESOURCES</b>                      |      |                     |                     |
| Incoming resources from generating funds;      |      |                     |                     |
| Gain on sale of assets                         | 2    | ----                | ----                |
| Activities for generating funds                | 3    | ----                | ----                |
| <b>TOTAL INCOMING RESOURCES</b>                |      | ----                | ----                |
| <b>RESOURCES EXPENDED</b>                      |      |                     |                     |
| Charitable activities                          | 4-5  | ----                | (574)               |
| Governance costs                               | 6    | ----                | (60)                |
| <b>TOTAL RESOURCES EXPENDED</b>                |      | ----                | <u>(634)</u>        |
| <b>NET INCOMING RESOURCES FOR THE YEAR/NET</b> |      |                     |                     |
| Income for the year                            | 7    | ----                | 87                  |
| <b>RECONCILIATION OF FUNDS</b>                 |      |                     |                     |
| Total funds brought forward                    |      | <u>(22,588)</u>     | <u>(22,675)</u>     |
| <b>TOTAL FUNDS CARRIED FORWARD</b>             |      | <u>(22,588)</u>     | <u>(22,588)</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 6 to 9 form part of these financial statements.

# CIVIL DEFENCE & EMERGENCY SERVICE PRESERVATION TRUST

## Financial Statement Year Ended 31<sup>st</sup> July 2018

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### BALANCE SHEET

|  |       | 2018            | 2017            |
|--|-------|-----------------|-----------------|
|  | Notes | £               | £               |
| <b>FIXED ASSETS</b>                          |       |                 |                 |
| Tangible assets                              | 9     | 4,157           | 4,242           |
| <b>CURRENT ASSETS</b>                        |       |                 |                 |
| Cash at bank                                 |       | 7               | 7               |
| <b>CREDITORS</b>                             |       |                 |                 |
| Amounts falling due within one year          | 10    | (27,287)        | (27,287)        |
| <b>NET CURRENT ASSETS (LIABILITIES)</b>      |       | <u>(26,745)</u> | <u>(26,830)</u> |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | <u>(22,588)</u> | <u>(22,588)</u> |
| <b>NET ASSETS (LIABILITIES)</b>              |       | <u>(22,588)</u> | <u>(22,588)</u> |
| <b>FUNDS</b>                                 |       |                 |                 |
| Restricted income funds                      | 11    | -----           | -----           |
| Unrestricted income funds                    | 12    | (22,588)        | (22,588)        |
| <b>TOTAL FUNDS</b>                           |       | <u>(22,588)</u> | <u>(22,588)</u> |

For the year ended 31<sup>st</sup> July 2018 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 accounts have been prepared in accordance with the provisions applicable to companies subject to small companies regime.

These financial statements were approved by the members of the committee and authorised for issue on the 15<sup>TH</sup> APRIL 2019 and are signed on their behalf by:

Signed.....

Ward Westwater

Director/Chairman of Board of Trustee

Company Registration Number: SC198519

# CIVIL DEFENCE & EMERGENCY SERVICE PRESERVATION TRUST

## Financial Statement Year Ended 31<sup>st</sup> July 2018

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

### NOTES TO THE FINANCIAL

#### 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 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 31<sup>st</sup> July 2018

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### NOTES TO THE FINANCIAL STATEMENTS YEAR End 31<sup>st</sup> July 2018

#### 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 qualified 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. OTHER INCOME

|                   | Total Funds<br>2018<br>£ | Total Funds<br>2017<br>£ |
|-------------------|--------------------------|--------------------------|
| No sale of assets | -----                    | -----                    |

#### 3. INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS

|               | Unrestricted Funds<br>2018<br>£ | Unrestricted Funds<br>2017<br>£ |
|---------------|---------------------------------|---------------------------------|
| Rental Income | -----                           | -----                           |

#### 4. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

|                    | Unrestricted Funds<br>2018<br>£ | Unrestricted Funds<br>2017<br>£ |
|--------------------|---------------------------------|---------------------------------|
| Preservation Trust | -----                           | 574                             |

#### 5. COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE

|                    | Activities Undertaken<br>Directly<br>Total Funds<br>£ | Activities Undertaken<br>Directly<br>Total Funds<br>£ |
|--------------------|---|---|
| Preservation Trust | -----   | 574   |

# CIVIL DEFENCE & EMERGENCY SERVICE PRESERVATION TRUST

## Financial Statement Year

### Ended 31<sup>st</sup> JULY 2018

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#### NOTES TO THE FINANCIAL STATEMENTS YEAR END 31<sup>st</sup> July 2018

#### 6. GOVERNANCE COSTS

|                  | 2018<br>Unrestricted<br>Funds Total<br>£ | 2017<br>Unrestricted<br>Funds Total<br>£ |
|------------------|--|--|
| Accountancy fees | –  | <u>60</u>                                |

#### 7. NET INCOMING RESOURCES FOR THE YEAR

|                                | 2018<br>£ | 2017<br>£ |
|--------------------------------|-----------|-----------|
| This is stated after charging; |           |           |
| Depreciation                   | 85        | 87        |

#### 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

|                                | Freehold Property |
|--------------------------------|-------------------|
| <b>Cost</b>                    |                   |
| At 1 <sup>st</sup> August 2017 | 5,000             |
| At 31 <sup>st</sup> July 2018  | <u>5,000</u>      |
| <b>Depreciation</b>            |                   |
| At 1 <sup>st</sup> August 2017 | 758               |
| Charge for the year            | 85                |
| At 31 <sup>st</sup> July 2018  | <u>843</u>        |
| <b>Net book Value</b>          |                   |
| At 31 <sup>st</sup> July 2018  | <u>4,157</u>      |
| At 31 <sup>st</sup> July 2017  | <u>4,242</u>      |

# CIVIL DEFENCE & EMERGENCY SERVICE PRESERVATION TRUST

## Financial Statement Year

### Ended 31<sup>st</sup> JULY 2018

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#### NOTES TO THE FINANCIAL STATEMENTS

#### 10. Creditors: amount falling due within one year

|                        | 2018          | 2017          |
|------------------------|---------------|---------------|
|                        | £             | £             |
| 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<sup>st</sup> Aug 2017  
and at 31 Jul 2018  
£ NIL

There have been no movements on restricted funds during the year ended 31<sup>st</sup> July 2018.

#### 12. UNRESTRICTED INCOME FUNDS

|               | Balance at<br>1 Aug 2017 | Incoming<br>Resources | Outgoing<br>Resources | Balance at<br>31 <sup>st</sup> July 2018 |
|---------------|--------------------------|-----------------------|-----------------------|--|
|               | £                        | £                     | £                     | £  |
| General Funds | (22,588)                 | ---                   | ---                   | (22,588)                                 |

#### 13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

|                           | Tangible     | Net current fixed assets (£)<br>liabilities (£) | Total (£)       |
|---------------------------|--------------|---|-----------------|
| Unrestricted Income Funds | <u>4,157</u> | <u>(26,745)</u>                                 | <u>(22,588)</u> |
| Total Funds               | <u>4,157</u> | <u>(26,745)</u>                                 | <u>(22,588)</u> |

#### 14. GOING CONCERN

As at 31 July 2018 liabilities exceed assets by £22,588 (2017 - £22,588). 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**  
**Financial Statement Year**  
**Ended 31<sup>st</sup> JULY 2018**

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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 31<sup>st</sup> JULY 2018

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#### DETAILED STATEMENT OF FINANCIAL ACTIVITIES YEAR ENDED 31<sup>ST</sup> JULY 2018

#### INCOMING RESOURCES

##### OTHER INCOME

|                                 | 2018 | 2017 |
|---------------------------------|------|------|
|                                 | £    | £    |
| Gain on sale of assets          | ---  | ---  |
| Activities for generating funds | ---  | ---  |

##### ACTIVITIES FOR GENERATING FUNDS

|               |     |     |
|---------------|-----|-----|
| Rental Income | --- | --- |
|---------------|-----|-----|

##### TOTAL INCOMING RESOURCES

#### RESOURCES EXPENDED

##### CHARITABLE ACTIVITIES

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

##### GOVERNANCE COSTS

|                  |     |           |
|------------------|-----|-----------|
| Accountancy fees | --- | <u>60</u> |
|------------------|-----|-----------|

##### TOTAL RESOURCES EXPENDED

|  |     |            |
|--|-----|------------|
|  | --- | <u>634</u> |
|--|-----|------------|

##### NET INCOMING RESOURCES FOR THE YEAR

|  |     |              |
|--|-----|--------------|
|  | --- | <u>(634)</u> |
|--|-----|--------------|

**CIVIL DEFENCE & EMERGENCY SERVICE PRESERVATION TRUST**  
**Financial Statement Year**  
**Ended 31<sup>st</sup> JULY 2018**

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|  | 2018 | 2017       |
|--|------|------------|
|  | £    | £          |
| <b>CHARITABLE ACTIVITIES</b>                 |      |            |
| <i><b>Preservation Trust</b></i>             |      |            |
| <i><b>Activities undertaken directly</b></i> |      |            |
| Travel & subsistence,                        | ---  | ---        |
| Depreciation                                 | ---  | ---        |
| Heat and light                               | ---  | ---        |
| Telephone                                    | ---  | ---        |
| Repairs                                      | ---  | 573        |
| Alarm R & M                                  |      |            |
| Insurance                                    | ---  | ---        |
| Professional fees                            | ---  | ---        |
| Bank charges                                 | ---  | 1          |
|  | ---  | <u>574</u> |