

# Civil Defence & Emergency Service Preservation Trust

Scotland · Charity number SC029244

## Details

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Status	Active
Legal form	Company (the charity is registered with Companies House)
Registered	1999-07-29
Register	<a href="#">View on the OSCR register</a>

## Contact

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Address	Police Station 13b Institution Road Fochabers Morayshire IV32 7DZ
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## Activities

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**Activities:** 'It carries out activities or services itself'

**Purposes:** 'the advancement of education', 'the advancement of the arts, heritage, culture or science'

**What the charity does:** We preserve and show artefacts, documents, books and manuals relating to the Cold War and Emergency Services. We also run open days at various nuclear bunkers and hold talks and lectures.

**Beneficiaries:** 'Children or young people', 'Older People', 'No specific group, or for the benefit of the community', 'Other charities or voluntary bodies'

**Objectives:** 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.

## Geography

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- **Main operating location:** North Lanarkshire
- **Geographical spread:** Scotland and other parts of the UK

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£2,020	£2,863	-	0
2024-07-31	£2,700	£2,611	-	0
2023-07-31	£2,500	£1,718	-	0
2022-07-31	£519	£754	-	0
2021-07-31	£7,520	£633	-	0

**Civil Defence & Emergency Service Preservation Trust**

Scotland - Charity number SC029244

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# Accounts

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OSCR

REGISTERED COMPANY NUMBER: SC198519 (Scotland)

REGISTERED CHARITY NUMBER: SC029244

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 July 2025

for

Civil Defence & Emergency Service  
Preservation Trust

Civil Defence & Emergency Service  
Preservation Trust

Contents of the Financial Statements  
for the Year Ended 31 July 2025

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Report of the Trustees  
for the Year Ended 31 July 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The objective of Civil Defence & Emergency Service Preservation Trust ("the Trust") is 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.

### **Achievements and Performance**

The Civil Defence & Emergency Service Preservation Trust are committed to the 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. We do this by restoring and advising on the restoration of such items and are often commissioned to carry out an impact statement in relation to the use of these items.

#### Western Zone Regional War Room

During the year to 31 July 2025, we continued to work with Historic Environment Scotland to preserve the former Western Zone Regional War Room, currently listed as an Ancient Historic Monument at the former National Engineering Laboratory in East Kilbride and to secure its future use with a local technology company.

This work was continued on a voluntary basis due to our previous involvement with the building. The Western Zone Regional War Room was due to be demolished in 1999 and the Civil Defence & Emergency Service Preservation Trust were instrumental in having it listed as an Ancient Historic Monument. We have also advised Historic Environment Scotland and the Scottish Government over the years on its ongoing preservation. A local company has now purchased the nuclear bunker from the Scottish Government and we had previously written the Historic Impact Statement to ensure that both the integrity of the bunker and its use did not damage the fabric of the building or its artefacts.

The bunker is in excellent condition, including original 1950's toilets, sinks and plumbing and the original plant room, all of which are now preserved. The works are now at an advanced stage with new drainage systems installed after the external collapse of the 1950s era infrastructure. An underground CCTV drone carried out an extensive survey of the drainage system identifying the areas of concern and pinpointing where to dig to remove the damaged structures. The current supply of electricity was also deemed unsafe and a new supply was arranged through SP Power Systems, formerly Scottish Power, again these installations were carried out sympathetically and did not damage the fabric or integrity of the War Room itself.

Although the timescale has slowed for opening the site due to these large scale works and interventions, but it was considered that carrying out these works now would be beneficial in the long run.

The site also had a problem with so called "urban explorers" breaking into the site and smashing in the 1950's era wooden door at the back to gain access. The blast doors are not locked but left opened behind the wooden doors which made their access easier, this has now also been rectified. This area is now secured with roller shutters, a short term protective measure, until the building is finally opened and operational.

The aim is still to open this bunker on Doors Open Day and run tour weekends as we do with the bunker in Dundee. During the week the bunker will be used as offices for the technology company who now own it.

Civil Defence & Emergency Service  
Preservation Trust (Registered number: SC198519)

Report of the Trustees  
for the Year Ended 31 July 2025

28 Group Observed SCIO

The Civil Defence & Emergency Service Preservation Trust continue to partner the restoration of the ROC 28 Group and UKWMO (United Kingdom Warning and Monitoring Organisation) Caledonian Sector HQ Bunker (also known as Craigiebarns).

In 2015 a new charity, 28 Group Observed SCIO, was set up to take over the restoration and running of Craigiebarns.

The Trust supports the 28 Group Observed SCIO and continues to loan numerous artefacts to the ROC 28 Group and UKWMO Caledonian Sector HQ Bunker by one of our Trustees [REDACTED]. This includes but is not limited to, our air raid sirens, Royal Observer Corps' Post equipment, books, manuals and other Cold War paraphernalia. Our Royal Observer Corps' artefacts continue to be displayed by 28 Group Observed SCIO who continue to run and manage the bunker.

The team at 28 Group Observed SCIO is managed by one of our former Trustees and Directors [REDACTED].

The Civil Defence and Emergency Service Preservation Trust continue to have oversight of the bunker which is currently leased to 28 Group Observed SCIO.

The bunker runs regular evening & weekend tours and still offer their very popular overnight stays to Scouts, Boy's Brigade, Girl Guides and other youth organisations. The Civil Defence & Emergency Service Preservation Trust also assist with tours and giving interviews and informative educational talks.

The former Sector Controller, [REDACTED], flew in from the United States to give a special tour and talk on his time working at Craigiebarns. The tour had a massive turnout and everyone at the event seemed to enjoy [REDACTED] stories of being underground in the bunker during live exercises. [REDACTED], the well respected author and TV investigative journalist, was also at this tour and gave a talk and did interviews for his TV show and podcast.

The site is also regularly used and supported by the Royal Observer Corps' Association.

Dudley Police Post

The Dudley Police Post is the last surviving Police Post of its kind. It still has the original blue tiles from when it was built around 1950, stating the old constabulary name "Dudley County Police". Inside it has the original fitted furniture and a separate toilet and sink. The Trust acquired the box around 2008 to prevent it being demolished.

In 2022/2023 the Dudley Police Post was accidentally fenced in to a new secure car park built by Dudley Council for their waste management site opposite. They also bricked up the windows and door.

During 2023/2024 lawyers engaged with Dudley Council to remove the fencing and reinstate our parking as well as remove the bricks blocking up the door and windows. Although the council has admitted this was accidental, they have done nothing to rectify it. This unfortunately continues to be the case. Dudley Council citing current funding as a reason for not rectifying their mistake.

The Trust continues to put the case to Dudley Council to reinstate and repair the building and parking that has been damaged and fenced off.

The Royal Observer Corps' Post Nuclear Bunker at Shieldhall

The Royal Observer Corp. post Nuclear Bunker at Shieldhall is owned by one of our Trustees. The Civil Defence & Emergency Service Preservation Trust is assisting on a care and maintenance basis with the site.

The Royal Observer Corps' Post Nuclear Bunker at Shieldhall has been broken into on several occasions. The security measures we have put in place each time continue to be circumvented by the thieves. Using angle grinders to cut off the Chubb Battleship padlocks and completely ripping the hatch from its mount. This also caused extensive flooding the post. This was not the work of children or vandals but required effort and planning. It is disappointing to see our good work unravelled by these uncaring individuals.

Report of the Trustees  
for the Year Ended 31 July 2025

Offices

The office in Moray is now unpacked and operational. Our small library is set up in the front office and we have air raid sirens, Geiger counters, RADIAC meters, Civil Defence signage and roof lamps from our police boxes all on display. The back office has built in desks for working quietly or reading from the Trust's library.

**IN THE COMING FINANCIAL YEAR 2025/26**

Our plans are:

1. To continue the relationship with the Western Zone Regional War Room Bunker and have it available for Doors Open Days and tours.
2. To continue our involvement with 28 Group Observed SCIO and assist them anyway we can in their application for museum status.
3. Following on from the successful tour this year we would endeavour to plan another open day with [REDACTED] and [REDACTED] at Craigiebarns.
4. To repair the hatch at the Royal Observer Corps' Post at Shieldhall with the view to opening the post to the public for tours.
5. Continue engaging with Dudley Council regarding the fence, windows and doors at the Police Post. We may need to go down the route of raising a court action if we continue to be unsuccessful in our attempts to reach a resolution.

**FINANCIAL REVIEW**

**Financial Review**

During the year the charity received donations of £2,020 (2024: £2,700) and had expenditure of £2,863 (2024: £2,611) leading to a deficit of £843 (2024: surplus £89).

**Reserves policy**

The Charity currently has reserves of negative £7,141 (2024:£6,298). This is due to a creditor balance of £10,465 which is due to Trustee [REDACTED].

The charity survives on donations made to the charity by [REDACTED], who is committed to continuing these donations which cover all overheads of the charity.

There is no requirement to hold reserves due to limited expenses of the charity and the continuing support of the Trustee.

[REDACTED] does not intend to call in the loan due to him and in signing the accounts has committed to ensuring that the charity will continue for 12 months from the date of this report.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

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.

**Recruitment and appointment of new trustees**

Trustees were appointed on incorporation. Thereafter the trustees shall be elected by the member at the AGM, with one new Trustee joining this year.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

SC198519 (Scotland)

**Registered Charity number**

SC029244

Civil Defence & Emergency Service  
Preservation Trust (Registered number: SC198519)

Report of the Trustees  
for the Year Ended 31 July 2025

**Registered office**

Police Station  
13B Institution Road  
Fochabers  
Morayshire  
IV32 7DZ

**Trustees**

[REDACTED] (appointed 18.7.25)

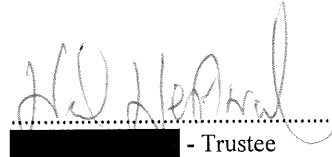
**Company Secretary**

[REDACTED]

**Independent Examiner**

Mathew Gillies LLB (Hons) ACPA FCIE  
Cowan & Partners Limited  
60 Constitution Street  
Edinburgh  
EH6 6RR

Approved by order of the board of trustees on .....22/04/26..... and signed on its behalf by:

  
.....  
[REDACTED] - Trustee

Independent Examiner's Report to the Trustees of  
Civil Defence & Emergency Service  
Preservation Trust

I report on the accounts for the year ended 31 July 2025 set out on pages six to twelve.

**Respective responsibilities of trustees and examiner**

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 (as amended). The charity's 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 the independent examiner's report**

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 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 seeking explanations from you as trustees concerning any 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 statement**

In connection with 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 to 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.



Mathew Gillies LLB (Hons) ACPA FCIE  
Full member of the Association of Charity Independent Examiners

Cowan & Partners Limited  
60 Constitution Street  
Edinburgh  
EH6 6RR

Date: .....29/04/25.....

Civil Defence & Emergency Service  
Preservation Trust

Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
for the Year Ended 31 July 2025

	Notes	31.7.25 Unrestricted fund £	31.7.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	2	<u>2,020</u>	<u>2,700</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>	3		
Charitable Activities		<u>2,863</u>	<u>2,611</u>
<b>NET INCOME/(EXPENDITURE)</b>		(843)	89
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<u>(6,298)</u>	<u>(6,387)</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>(7,141)</u>	<u>(6,298)</u>

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

The statement of financial activities includes all gains and losses recognised in the year.

Civil Defence & Emergency Service  
Preservation Trust (Registered number: SC198519)

Balance Sheet  
31 July 2025

	Notes	31.7.25 Unrestricted fund £	31.7.24 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	9	3,606	3,680
<b>CURRENT ASSETS</b>			
Cash at bank		468	1,789
<b>CREDITORS</b>			
Amounts falling due within one year	10	(11,215)	(11,767)
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<u>(10,747)</u>	<u>(9,978)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>(7,141)</u>	<u>(6,298)</u>
<b>NET ASSETS/(LIABILITIES)</b>		<u>(7,141)</u>	<u>(6,298)</u>
<b>FUNDS</b>	11		
Unrestricted funds		<u>(7,141)</u>	<u>(6,298)</u>
<b>TOTAL FUNDS</b>		<u>(7,141)</u>	<u>(6,298)</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2025.

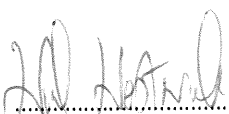
The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 29/04/26 and were signed on its behalf by:

  
.....  
- Trustee

The notes form part of these financial statements

## 1. ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The accounts are presented in Sterling which is the charity's functional currency, and rounded to the nearest pound.

No changes have been made to the basis of preparing the financial statements this year or to the previous year's financial statements.

### **Going concern**

The accounts are prepared on a going concern basis. As stated in the reserves policy on page 3 the charity is dependent upon the support of the Trustee for the continuance of normal charitable operations.

### **Accounting estimates and areas of judgement**

The preparation of the financial statements conforms with the requirements of the Charities SORP and general accepted accounting principles. The only area in which it is considered that accounting estimates and areas of judgement have been applied is depreciation, the policy on which is outlined below.

### **Income**

Donations are recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold Property - 2% on reducing balance

At the balance sheet date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. There were no indicators of impairment during the year.

### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Civil Defence & Emergency Service  
Preservation Trust

Notes to the Financial Statements - continued  
for the Year Ended 31 July 2025

**1. ACCOUNTING POLICIES - continued**

**Fund accounting**

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Vat**

The Civil Defence & Emergency Service Preservation Trust is not VAT registered and therefore income and expenditure is recognised inclusive of VAT.

**2. DONATIONS AND LEGACIES**

	31.7.25	31.7.24
	£	£
Donations	<u>2,020</u>	<u>2,700</u>

**3. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 4)	Support costs (see note 5)	Totals
	£	£	£
Charitable Activities	<u>2,113</u>	<u>750</u>	<u>2,863</u>

**4. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	31.7.25	31.7.24
	£	£
Rent	120	120
Light and heat	1,183	839
Telephone & internet	411	442
Sundries	34	34
Maintenance costs	291	381
Depreciation	<u>74</u>	<u>75</u>
	<u>2,113</u>	<u>1,891</u>

**5. SUPPORT COSTS**

	Governance costs
	£
Charitable Activities	<u>750</u>

Civil Defence & Emergency Service  
Preservation Trust

Notes to the Financial Statements - continued  
for the Year Ended 31 July 2025

**5. SUPPORT COSTS - continued**

Support costs, included in the above, are as follows:

	31.7.25 Charitable Activities £	31.7.24 Total activities £
Independent examiner	<u>750</u>	<u>720</u>

**6. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	31.7.25 £	31.7.24 £
Independent Examiner	750	720
Depreciation - owned assets	<u>74</u>	<u>75</u>

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 July 2025 nor for the year ended 31 July 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 July 2025 nor for the year ended 31 July 2024.

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	<u>2,700</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Charitable Activities	<u>2,611</u>
<b>NET INCOME</b>	89
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	(6,387)
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>(6,298)</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 July 2025

9. TANGIBLE FIXED ASSETS

	Freehold property £
<b>COST</b>	
At 1 August 2024 and 31 July 2025	<u>5,000</u>
<b>DEPRECIATION</b>	
At 1 August 2024	1,320
Charge for year	<u>74</u>
At 31 July 2025	<u>1,394</u>
<b>NET BOOK VALUE</b>	
At 31 July 2025	<u>3,606</u>
At 31 July 2024	<u>3,680</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.25	31.7.24
	£	£
Other creditors	10,465	10,465
Accrued expenses	<u>750</u>	<u>1,302</u>
	<u>11,215</u>	<u>11,767</u>

11. MOVEMENT IN FUNDS

	At 1.8.24 £	Net movement in funds £	At 31.7.25 £
<b>Unrestricted funds</b>			
General fund	(6,298)	(843)	(7,141)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>(6,298)</u>	<u>(843)</u>	<u>(7,141)</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	2,020	(2,863)	(843)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>2,020</u>	<u>(2,863)</u>	<u>(843)</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 July 2025

**11. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.8.23 £	Net movement in funds £	At 31.7.24 £
<b>Unrestricted funds</b>			
General fund	(6,387)	89	(6,298)
	—	—	—
<b>TOTAL FUNDS</b>	<u>(6,387)</u>	<u>89</u>	<u>(6,298)</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	2,700	(2,611)	89
	—	—	—
<b>TOTAL FUNDS</b>	<u>2,700</u>	<u>(2,611)</u>	<u>89</u>

**12. RELATED PARTY DISCLOSURES**

The charity is supported by its Trustee [REDACTED], and is able to make use of various artefacts and premises owned by the Trustee.

During the year [REDACTED] (Trustee) donated £2,020 to the charity (2024: £2,700).

There is also a loan due to [REDACTED] (Trustee) of £10,465.