

# 28 Group Observed (SCIO)

Scotland · Charity number SC046094

## Details

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Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2015-11-02
Register	<a href="#">View on the OSCR register</a>

## Contact

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**Address** 27 Kippielaw Medway  
Easthouses  
Dalkeith  
Midlothian  
EH22 4HX

**Website** [www.28group.org.uk](http://www.28group.org.uk)

## 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:** Providing educational talks, literature and guided visits for the general public relating to the Royal Observer Corps and their role in both the Second World War and the Cold War. The advancement of heritage by preserving the Royal Observer Corps Group & Sector Control bunker at Craigiebarns in Dundee and other Royal Observer Corps sites served by the 28 Group Control Bunker. The archiving of related materials & information to enable future research.

**Beneficiaries:** 'No specific group, or for the benefit of the community'

**Objectives:** The organisation is established for charitable purposes only, and in particular, the objects are:  
4.1 The advancement of education by providing educational talks, materials and guided visits for the general public relating to the Royal Observer Corps and their role in both the Second World War and the Cold War  
4.2 The advancement of heritage by preserving, and helping others to preserve, the Royal Observer Corps Group Control bunker at Craigiebarns in Dundee and at other Royal Observer Corps sites in group served by the Group Control Bunker, as well as providing a research facility and archive for Cold War related materials.

## Geography

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- **Main operating location:** Midlothian
- **Geographical spread:** More than one local authority area in Scotland

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-11-30	£8,290	£9,520	-	0
2023-11-30	£11,578	£11,514	-	0
2022-11-30	£8,007	£7,332	-	0
2021-11-30	£2,571	£1,798	-	0
2020-11-30	£1,940	£1,885	-	0

**28 Group Observed (SCIO)**

Scotland - Charity number SC046094

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# Accounts

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APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
From	01	12	23	To	30	11	24

Reference and administration details

Charity name	28 Group Observed SCIO
Other names charity is known by	
Registered charity number	SC046094
Charity's principal address	[Redacted]

Names of the charity trustees on date of approval of Trustees' Annual Report

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	[Redacted]	[Redacted]	[Redacted]
2	[Redacted]	[Redacted]	[Redacted]
3	[Redacted]	[Redacted]	[Redacted]
4	[Redacted]	[Redacted]	[Redacted]
5	[Redacted]	[Redacted]	[Redacted]
6	[Redacted]	[Redacted]	[Redacted]
7	[Redacted]	[Redacted]	[Redacted]
8	[Redacted]	[Redacted]	[Redacted]
9	[Redacted]	[Redacted]	[Redacted]
10	[Redacted]	[Redacted]	[Redacted]
11	[Redacted]	[Redacted]	[Redacted]
12			
13			
14			
15			
16			
17			
18			
19			
20			

## Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

## Structure, governance and management

Type of governing document

A written Constitution pertaining to the duties and aims of the Charity.

Trustee recruitment and appointment

Trustees will be appointed only after a written application has been received and their suitability & eligibility has been verified and voted on by the current board of trustees.

## Objectives and activities

Charitable purposes

Preserving the history of the Royal Observer Corps and the advancement of education, heritage, culture and science.

Summary of the main activities in relation to these objects

Providing educational talks, literature and guided visits for the general public relating to the Royal Observer Corps and their role in both the Second World War and the Cold War. The advancement of heritage by preserving the Royal Observer Corps Group & Sector Control bunker at Craigiebarns in Dundee and other Royal Observer Corps sites served by the 28 Group Control Bunker. The archiving of related materials & information to enable future research.

## APPENDIX 1

### Achievements and performance

#### Summary of the main achievements of the charity during the financial period

We were able to run three major tour weekends during the year as well as many smaller-scale private tours including a highly successful special tour which included a visit from investigative journalist [REDACTED] UKWMO Sector Controller [REDACTED] and ROC comms expert [REDACTED]

Fundraising activities produced good results, but we felt some campaigns like Facebook birthday fundraisers produced poorer results than before because donors are facing a harder financial climate.

Further enhancements have been made to the exhibits, we have a new HD projector for the canteen, new mannequins and display cabinets and we have started preparations for restoring a radio mast.

We have hosted overnight visits for local groups of Cadets, Scouts and Guides. We also hosted the Scottish Aviation Museum Group AGM.

We received a large collection of ROC equipment and ephemera from former Observer Office [REDACTED] widow.

We had a disability access report produced to start improvements to our facilities for disabled visitors.

We visited Inverness to collect the ROC 30 Group Sign from an ex-Observer.

We hosted Aberdeen DJs from Virtual Goth Night for a 4 day 'Gothamanay' event including DJ streams and a live band.

### Financial review

#### Brief statement of the charity's policy on reserves

We currently hold a reserve of £3550 which may fluctuate over the next financial year as our level of donations varies.

#### Details of any deficit

Currently we have no deficit.

#### Donated facilities and services (if any)

Electrical installation & maintenance services are still freely donated by [REDACTED] Allan Whyte (Electrical Contractors) Ltd.

Fire extinguisher servicing donated at cost of materials only by Stewart Ramsay operatives. [REDACTED] donates the monthly costs of web hosting for the charity website and a charity grant from Microsoft covers the email hosting within Office365.

## APPENDIX 1

### Other optional information

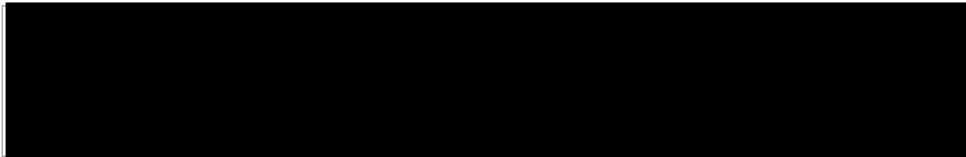
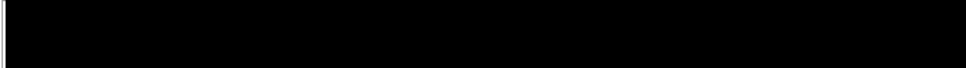
Over the financial period noted above, we have been able to continue to operate the restoration project with funds donated from various sources. Our main financial contributions come from donations received from friends & family and our social media followers.

We hold public liability insurance which permits access by the general public.

### Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

<b>Signature(s)</b>		
<b>Full name(s)</b>		
<b>Position (e.g. Chair)</b>	Director	Chairman
<b>Date</b>	05/07/25	05/07/25

28 Group Observed (SCIO)

SC046094



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	DEC	2023		30	NOV	2024

## Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
<b>A1 Receipts</b>						
Donations	6,170				6,170	9,088
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	2,120				2,120	2,490
<b>A1 Sub total</b>	<b>8,290</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,290</b>	<b>11,578</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>8,290</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,290</b>	<b>11,578</b>
<b>A3 Payments</b>						
Expenses for fundraising activities	2,683				2,683	2,521
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
<b>A3 Sub total</b>	<b>2,683</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,683</b>	<b>2,521</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets	6,837				6,837	8,993
Purchase of investments					-	
<b>A4 Sub total</b>	<b>6,837</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,837</b>	<b>8,993</b>
<b>Total payments</b>	<b>9,520</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,520</b>	<b>11,514</b>
<b>Net receipts / (payments)</b>	<b>(1,230)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,230)</b>	<b>64</b>
<b>A5 Transfers to / (from) funds</b>						
<b>Surplus / (deficit) for year</b>	<b>(1,230)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,230)</b>	<b>64</b>

**Section B Statement of balances**

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
<b>B1 Cash funds</b>	Cash and bank balances at start of year	3,550				3,550	4,666
	Surplus / (deficit) shown on receipts and payments account	(1,230)				(1,230)	64
						-	
						-	
	<b>Cash and bank balances at end of year</b>	<b>2,320</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,320</b>	<b>4,730</b>
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	-

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
<b>B2 Investments</b>				
	<b>Total</b>		-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
<b>B3 Other assets</b>					
		<b>Total</b>		-	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
<b>B4 Liabilities</b>				
	<b>Total</b>		-	-

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
<b>B5 Contingent liabilities</b>				
	<b>Total</b>		-	-

Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval

**Section C Notes to the Accounts**

C1 Nature and purpose of funds <i>(may be stated on analysis of funds worksheets)</i>	PL insurance = £549.85	Various Donations £6,169.96	Subs/fees £1,682.68
	Purchases equipment £3,933.77	Work Weekend £2,217.86	Tours -£ 1705 .00

C2 Grants	Type of activity or project supported	Individual / institution	Number of grants made	£
			<b>Total</b>	-

C3a Trustee remuneration	If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	
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C3b Trustee remuneration - details	Authority under which paid	£

C4a Trustee expenses	If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	
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C4b Trustee expenses - details	Number of trustees	£

C5 Transactions with trustees and connected persons	Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information	
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## Additional analysis (2)

### 5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
<b>Receipts</b>						
Donations	6,170				6,170	9,088
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	2,120				2,120	2,490
<b>Sub total</b>	8,290	-	-	-	8,290	11,578
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	198
Proceeds from sale of investments					-	
<b>Sub total</b>	-	-	-	-	-	198
<b>Total receipts</b>	8,290	-	-	-	8,290	11,776
<b>Payments</b>						
Expenses for fundraising activities	2,683				2,683	2,521
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
<b>Sub total</b>	2,683	-	-	-	2,683	2,521
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets	6,837				6,837	8,993
Purchase of investments					-	
<b>Sub total</b>	6,837	-	-	-	6,837	8,993
<b>Total payments</b>	9,520	-	-	-	9,520	11,514
<b>Net receipts / (payments)</b>	(1,230)	-	-	-	(1,230)	-
<b>Transfers to / (from) funds</b>						
<b>Surplus / (deficit) for year</b>	(1,230)	-	-	-	(1,230)	-

#### Nature and purpose of funds

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**Additional analysis (3)**

**6 Breakdown of restricted funds**

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
<b>Receipts</b>						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total receipts</b>	-	-	-	-	-	-
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total payments</b>	-	-	-	-	-	-
<b>Net receipts / (payments)</b>	-	-	-	-	-	-
<b>Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	-	-	-	-	-	-

**Nature and purpose of funds**

**APPENDIX 3**



Independent examiner's report on the accounts							v2
<b>Report to the trustees/members of</b>		Charity name <b>28 GROUP OBSERVED (SCIO)</b>					
<b>Registered charity number</b>		<b>SC046094</b>					
<b>On the accounts of the charity for the period</b>		Period start date				Period end date	
	Day	Month	Year	to	Day	Month	Year
	1 <sup>ST</sup>	DECEMBER	2023		31 <sup>ST</sup>	NOVEMBER	2024
<b>Set out on pages</b>						(remember to include the page numbers of additional sheets)	

**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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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 statement**

My examination is 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 seeks explanations from the 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 accounts.

**Independent examiner's statement**

In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page\*]

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 9 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:**

**Name:**

**Relevant professional qualification(s) or body (if any):**

**Address:**



**Date:**

26/5/25.

\*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

## APPENDIX 3

### Disclosure section

Only complete if the examiner needs to highlight material problems.

**Give here brief details of  
any items that the  
examiner wishes to  
disclose**