

Company registration number: CS006200

Charity registration number: 0

Barnton Bunker Preservation Society SCIO

(A company limited by share capital)

Annual Report and Financial Statements

for the Year Ended 28 February 2025

AIMS Accountants for Business
Hudson House
8 Albany Street
Edinburgh
EH1 3QB

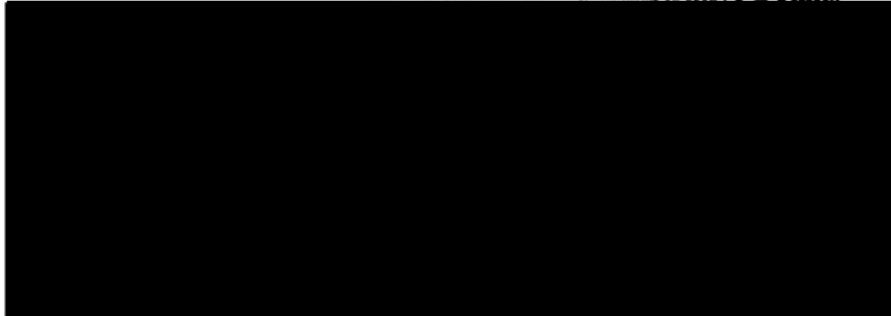
Barnton Bunker Preservation Society SCIO

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Barnton Bunker Preservation Society SCIO

Reference and Administrative Details



Charity Registration Number	0
Company Registration Number	CS006200
Registered Office	Barnton Quarry R4 ROTOR Complex 35 Clermiston Rd N Edinburgh EH4 7BN
Independent Examiner	AIMS Accountants for Business Hudson House 8 Albany Street Edinburgh EH1 3QB

Barnton Bunker Preservation Society SCIO

Strategic Report for the Year Ended 28 February 2025

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 28 February 2025, in compliance with s414C of the Companies Act 2006.

Achievements and performance

Developments:

Charity lease for the site – completed this month (February 2025)

Major New Business Relationship Begun with 'Club 404' Group – Hiring the Events Space (and surrounding rooms) for bi-monthly private parties

Developing business relationship with small business – 'Some Funguys' – now resulting in mushrooms being grown, professionally, within bunker

Landscaping company now renting a plot within the bunker

Major event at Barnton Bunker:

DOORS OPEN event (Sept 2024)

'Scary' Halloween Tour (throughout October)

'Open Mic' Live Music event (December 2024)

Bunker Volunteers Day – Edinburgh Young Walkers Group

Indoor restoration work:

Cleaning and Painting Walls White – Upper Level Of Bunker

Restoration of the BT room

Improvement of facilities within Bunker 'Apartment'

Major improvements to the distribution of electrical sockets and lighting – within the main events space, and surrounding rooms

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Strategic Report for the Year Ended 28 February 2025

Outdoor restoration work:

Major Re-landscaping of Hill-Top Area

Public Car-Park Development

Tending All Bunker Animals - chickens, goats, emu's (feeding/cleaning/care/engagement)

Improvements to main bunker gate (for vehicles)

Major new 'boardwalk' constructed - at entrance of main portacabin

Outreach / Media / Promotional Work:

Substantial amount of promotional / outreach work done, synchronised with major events such as Halloween events and Open Mic.

Recent Engagement with a new Edinburgh networking group - called IMMERSIVE CREATIVES

Bunker's 'video library' continues to increase in volume, and broaden in scope

The strategic report was approved by the trustees of the charity on 5 June 2025 and signed on its behalf by:



Other officer

Barnton Bunker Preservation Society SCIO

Statement of Financial Activities for the Year Ended 28 February 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2025 £
Income and Endowments from:			
Donations and legacies	3	57,112	57,112
Total income		57,112	57,112
Expenditure on:			
Raising funds	4	(51,438)	(51,438)
Charitable activities	5	(5,483)	(5,483)
Total expenditure		(56,921)	(56,921)
Net income		191	191
Net movement in funds		191	191
Reconciliation of funds			
Total funds brought forward		792	792
Total funds carried forward	12	983	983
	Note	Unrestricted funds £	Total 2024 £
Income and Endowments from:			
Donations and legacies	3	17,046	17,046
Total income		17,046	17,046
Expenditure on:			
Raising funds	4	(16,254)	(16,254)
Total expenditure		(16,254)	(16,254)
Net income		792	792
Net movement in funds		792	792
Reconciliation of funds			
Total funds carried forward	12	792	792

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2024 is shown in note 12.

Barnton Bunker Preservation Society SCIO

(Registration number: CS006200)
Balance Sheet as at 28 February 2025

	Note	2025 £	2024 £
Current assets			
Cash at bank and in hand	10	<u>983</u>	<u>792</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>983</u>	<u>792</u>
Total funds	12	<u>983</u>	<u>792</u>

The financial statements on pages 4 to 13 were approved by the trustees, and authorised for issue on 5 June 2025 and signed on their behalf by:



Other officer

The notes on pages 7 to 13 form an integral part of these financial statements.

Barnton Bunker Preservation Society SCIO

Statement of Cash Flows for the Year Ended 28 February 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net cash income		191	792
Net cash flows from operating activities		191	792
Net increase in cash and cash equivalents		191	792
Cash and cash equivalents at 1 March		792	-
Cash and cash equivalents at 28 February		983	792

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 7 to 13 form an integral part of these financial statements.

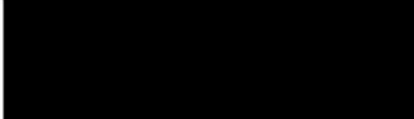
Barnton Bunker Preservation Society SCIO

Notes to the Financial Statements for the Year Ended 28 February 2025

1 Charity status

The charity is limited by share capital, incorporated in .

The address of its registered office is



These financial statements were authorised for issue by the trustees on 5 June 2025.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Barnton Bunker Preservation Society SCIO meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Barnton Bunker Preservation Society SCIO

Notes to the Financial Statements for the Year Ended 28 February 2025

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Barnton Bunker Preservation Society SCIO

Notes to the Financial Statements for the Year Ended 28 February 2025

Foreign exchange

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

- 1) exchange differences on transactions entered into to hedge certain foreign currency risks (see above);
- 2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and
- 3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

3 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from individuals	57,112	57,112
Total for period ended 28 February 2025	57,112	57,112
Total for period ended 29 February 2024	17,046	17,046

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Notes to the Financial Statements for the Year Ended 28 February 2025

4 Expenditure on raising funds

a) Costs of trading activities

	Note	Unrestricted funds General £	Total funds £
Other direct costs of activities for generating funds		26,454	26,454
Total for period ended 28 February 2025		<u>26,454</u>	<u>26,454</u>
Total for period ended 29 February 2024		<u>16,254</u>	<u>16,254</u>

b) Investment management costs

	Note	Unrestricted funds General £	Total funds £
Allocated support costs	6	24,984	24,984
Total for period ended 28 February 2025		<u>24,984</u>	<u>24,984</u>
			Total costs £

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Governance costs	6	5,483	5,483
			Total expenditure £

In addition to the expenditure analysed above, there are also governance costs of £5,483 (2024 - £Nil) which relate directly to charitable activities. See note 6 for further details.

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Notes to the Financial Statements for the Year Ended 28 February 2025

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Depreciation, amortisation and other similar costs	1,550	1,550
Other governance costs	3,933	3,933
Total for period ended 28 February 2025	5,483	5,483

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Notes to the Financial Statements for the Year Ended 28 February 2025

7 Net incoming/outgoing resources

Net incoming resources for the year include:

	2025
	£
Depreciation of fixed assets	<u>1,550</u>

8 Trustees remuneration and expenses

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

10 Cash and cash equivalents

	2025	2024
	£	£
Cash at bank	<u>983</u>	<u>792</u>

11 Share capital

12 Funds

	Balance at 1 March 2024	Incoming resources	Resources expended	Balance at 28 February 2025
	£	£	£	£
Unrestricted funds				
General	<u>792</u>	<u>57,112</u>	<u>(56,921)</u>	<u>983</u>

	Incoming resources	Resources expended	Balance at 29 February 2024
	£	£	£
Unrestricted funds			
General	<u>17,046</u>	<u>(16,254)</u>	<u>792</u>

13 Analysis of net assets between funds

	Unrestricted funds	Total funds at
	General	28 February
	£	2025
	£	£
Current assets	<u>983</u>	<u>983</u>

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Notes to the Financial Statements for the Year Ended 28 February 2025

	Unrestricted funds General £	Total funds at 29 February 2024 £
Current assets	<u>792</u>	<u>792</u>

14 Analysis of net funds

	At 1 March 2024 £	At 28 February 2025 £
Cash at bank and in hand	<u>792</u>	<u>792</u>
Net debt	<u>792</u>	<u>792</u>
	At 27 February 2023 £	At 29 February 2024 £
Net debt	<u>-</u>	<u>-</u>

15 Related party transactions

Barnton Bunker Preservation Society SCIO

Statement of Financial Activities by fund for the Year Ended 28 February 2025

Unrestricted Funds

	Total Unrestricted Funds 2025 £	Total Unrestricted Funds 2024 £
Income and Endowments from:		
Donations and legacies	57,112	17,046
Total income	57,112	17,046
Expenditure on:		
Raising funds	(51,438)	(16,254)
Charitable activities	(5,483)	-
Total expenditure	(56,921)	(16,254)
Net income	191	792
Net movement in funds	191	792
Reconciliation of funds		
Total funds brought forward	792	-
Total funds carried forward	983	792

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Detailed Statement of Financial Activities for the Year Ended 28 February 2025

	Total 2025 £	Total 2024 £
Income and Endowments from:		
Donations and legacies (analysed below)	<u>57,112</u>	<u>17,046</u>
Total income	<u>57,112</u>	<u>17,046</u>
Expenditure on:		
Raising funds (analysed below)	(51,438)	(16,254)
Charitable activities (analysed below)	<u>(5,483)</u>	<u>-</u>
Total expenditure	<u>(56,921)</u>	<u>(16,254)</u>
Net income	<u>191</u>	<u>792</u>
Net movement in funds	191	792
Reconciliation of funds		
Total funds brought forward	<u>792</u>	<u>-</u>
Total funds carried forward	<u><u>983</u></u>	<u><u>792</u></u>

Barnton Bunker Preservation Society SCIO

Detailed Statement of Financial Activities for the Year Ended 28 February 2025

	Total 2025 £	Total 2024 £
<i>Donations and legacies</i>		
Appeals and donations	<u>57,112</u>	<u>17,046</u>
	<u><u>57,112</u></u>	<u><u>17,046</u></u>
<i>Raising funds</i>		
Repairs and maintenance	(26,454)	(16,254)
Legal and professional fees	<u>(24,984)</u>	<u>-</u>
	<u><u>(51,438)</u></u>	<u><u>(16,254)</u></u>
<i>Charitable activities</i>		
Light, heat and power	(3,933)	-
Advertising	<u>(1,550)</u>	<u>-</u>
	<u><u>(5,483)</u></u>	<u><u>-</u></u>