

THE HACK GREEN COLD WAR & RADAR MUSEUM TRUST

England & Wales · Charity number 1150889

Details

Status Registered

Legal form Trust

Registered 2013-02-19

Register [View on the Charity Commission register](#)

Contact

Address Hack Green Secret Nuclear Bunker
Hack House Lane
Baddington
Nantwich
Cheshire
CW5 8BL

Phone 01270623353

Email coldwar@hackgreen.co.uk

Website www.hackgreen.co.uk

Activities

Objects: THE TRUSTEES SHALL HOLD THE TRUST FUND AND IT'S INCOME UPON TRUST TO APPLY THEM FOR THE FOLLOWING OBJECTS:A. TO PRESERVE RENOVATE AND MAINTAIN, FOR THE BENEFIT OF THE PUBLIC, THE FORMER CIVIL DEFENCE BUNKER AT HACK GREEN, BADDINGTON, CHESHIRE, INCLUDING ANY HISTORIC ARTEFACTS DONATED OR PURCHASED BY THE TRUST THEREIN.B. TO PROMOTE THE ADVANCEMENT OF EDUCATION IN MILITARY AFFAIRS, DEFENCE, CIVIL DEFENCE AND EMERGENCY PLANNING POLICY IN THE UNITED KINGDOM BY OPERATION OF A MUSEUM IN THE BUNKER.

Activities: Museum and educational activites relating to a former civil defence bunker and associated historic artefacts.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Arts/culture/heritage/science
- **Who:** The General Public/mankind

Geography

- Cheshire East

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£243,981	£227,454	-	-
2024-03-31	£265,983	£242,807	-	-
2023-03-31	£237,663	£237,894	-	-
2022-03-31	£283,522	£270,671	-	-
2021-03-31	£78,339	£129,742	-	-

Trustees

Name	Role	Appointed
ANDREW HOLL		2013-01-11
EDWIN LEA		2016-04-14
MICHAEL FAZACKERLEY		2013-01-11
Tim Marsden		2013-01-11

THE HACK GREEN COLD WAR & RADAR MUSEUM TRUST

England & Wales - Charity number 1150889

Accounts

Charity registration number 1150889 (England and Wales)

THE HACK GREEN COLD WAR & RADAR MUSEUM TRUST
"HACK GREEN SECRET NUCLEAR BUNKER"
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

THE HACK GREEN COLD WAR & RADAR MUSEUM TRUST
"HACK GREEN SECRET NUCLEAR BUNKER"
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	M Fazackerley A Holl T Marsden E Lea
Management committee	M Fazackerley A Holl T Marsden E Lea
Charity number (England and Wales)	1150889
Independent examiner	Afford Bond Holdings Limited 31 Wellington Road Nantwich Cheshire CW5 7ED

THE HACK GREEN COLD WAR & RADAR MUSEUM TRUST
"HACK GREEN SECRET NUCLEAR BUNKER"
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THE HACK GREEN COLD WAR & RADAR MUSEUM TRUST "HACK GREEN SECRET NUCLEAR BUNKER" TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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

The charity's objects are to preserve, renovate and maintain, for the benefit of the public, the former civil defence bunker at Hack Green, Baddington, Cheshire, including any historic artefacts donated or purchased by the trust. In addition, to promote the advancement of education in military affairs, defence, civil defence and emergency planning policy in the United Kingdom by operation of a museum in the bunker.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The bunker and its displays are open to the public where they can learn about our nuclear defence and the role Hack Green played in the defence of the country for over 60 years including the period throughout the Cold War.

Achievements and performance

Significant activities and achievements against objectives

The charity has performed well during the year

Financial review

The charity aims to hold sufficient funds to ensure it is able to meet any financial obligations as they fall due. The charity is currently undergoing a re-structuring of its operations and the trustees are of the opinion the charity is well on course to meeting its aims in the short to medium term.

Reserves policy

It is the policy of the charity that unrestricted funds are sufficient to fund operations for at least six months. The charity hopes to achieve this objective in the short to medium term.

Structure, governance and management

The charity was registered on 19 February 2013 and is constituted under a trust deed 22 January 2001 as amended by a resolution dated 24 May 2012.

The trustees who served during the year and up to the date of signature of the financial statements were:

M Fazackerley
A Holl
T Marsden
E Lea

Recruitment and appointment of trustees

New trustees are appointed by the board of trustees. None of the trustees have any beneficial interest in the charity.

THE HACK GREEN COLD WAR & RADAR MUSEUM TRUST
"HACK GREEN SECRET NUCLEAR BUNKER"
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

The trustees' report was approved by the Board of Trustees.

E Lea
Trustee



2 October 2025

**THE HACK GREEN COLD WAR & RADAR MUSEUM TRUST
"HACK GREEN SECRET NUCLEAR BUNKER"
INDEPENDENT EXAMINER'S REPORT**

TO THE TRUSTEES OF THE HACK GREEN COLD WAR & RADAR MUSEUM TRUST

I report to the trustees on my examination of the financial statements of The Hack Green Cold War & Radar Museum Trust (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

David Bailey FCA
Afford Bond Holdings Limited
Chartered Accountants



31 Wellington Road
Nantwich
Cheshire
CW5 7ED

Dated: 2 October 2025

THE HACK GREEN COLD WAR & RADAR MUSEUM TRUST
"HACK GREEN SECRET NUCLEAR BUNKER"
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Charitable activities	3	243,981	265,983
Total income		243,981	265,983
Expenditure on:			
Charitable activities	4	227,454	242,807
Total expenditure		227,454	242,807
Net income and movement in funds		16,527	23,176
Reconciliation of funds:			
Fund balances at 1 April 2024		16,107	(7,069)
Fund balances at 31 March 2025		32,634	16,107

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

THE HACK GREEN COLD WAR & RADAR MUSEUM TRUST
"HACK GREEN SECRET NUCLEAR BUNKER"
BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	9		31,286		35,153
Current assets					
Stocks	10	14,400		2,500	
Debtors	11	-		1,421	
Cash at bank and in hand		10,178		2,805	
		<u>24,578</u>		<u>6,726</u>	
Creditors: amounts falling due within one year	13	<u>(6,858)</u>		<u>(6,001)</u>	
Net current assets			<u>17,720</u>		<u>725</u>
Total assets less current liabilities			<u>49,006</u>		<u>35,878</u>
Creditors: amounts falling due after more than one year	14		<u>(16,372)</u>		<u>(19,771)</u>
Net assets			<u><u>32,634</u></u>		<u><u>16,107</u></u>
The funds of the charity					
Unrestricted funds	15		<u>32,634</u>		<u>16,107</u>
			<u><u>32,634</u></u>		<u><u>16,107</u></u>

The financial statements were approved by the trustees on 2 October 2025

E Lea
Trustee



THE HACK GREEN COLD WAR & RADAR MUSEUM TRUST

"HACK GREEN SECRET NUCLEAR BUNKER"

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

The Hack Green Cold War & Radar Museum Trust is an unincorporated entity established under a trust deed dated 22 January 2001 (as amended by resolution dated 24 May 2012). The charity's correspondence address is Hack House Lane, Baddington, Nantwich, Cheshire CW5 8BL.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

THE HACK GREEN COLD WAR & RADAR MUSEUM TRUST
"HACK GREEN SECRET NUCLEAR BUNKER"
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and machinery	10 and 3 years straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end 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. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

THE HACK GREEN COLD WAR & RADAR MUSEUM TRUST
"HACK GREEN SECRET NUCLEAR BUNKER"
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

THE HACK GREEN COLD WAR & RADAR MUSEUM TRUST
"HACK GREEN SECRET NUCLEAR BUNKER"
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

3 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Admissions	190,557	220,410
Ancillary trading income	53,424	45,573
	<u>243,981</u>	<u>265,983</u>

4 Expenditure on charitable activities

	Museum 2025 £	Museum 2024 £
Direct costs		
Staff costs	85,594	92,707
Depreciation and impairment	6,542	6,870
Insurance	1,419	3,082
Rent and utilities	76,018	62,532
Repairs and renewals	19,307	22,329
Accounting and professional fees	3,100	3,000
Bank charges	3,280	951
Administration expenses	6,563	6,391
Advertising and promotion	4,516	4,760
Events, cafe and shop costs	21,115	40,185
	<u>227,454</u>	<u>242,807</u>
Analysis by fund		
Unrestricted funds	<u>227,454</u>	<u>242,807</u>

5 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	600	600
Depreciation of owned tangible fixed assets	6,542	6,870
	<u>7,142</u>	<u>7,470</u>

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

THE HACK GREEN COLD WAR & RADAR MUSEUM TRUST
"HACK GREEN SECRET NUCLEAR BUNKER"
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

7 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
	9	10
	<u> </u>	<u> </u>

Employment costs

	2025	2024
	£	£
Wages and salaries	85,594	92,707
	<u> </u>	<u> </u>

There were no employees whose annual remuneration was more than £60,000.

8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

9 Tangible fixed assets

	Plant and machinery
	£
Cost	
At 1 April 2024	55,949
Additions	2,675
	<u> </u>
At 31 March 2025	58,624
	<u> </u>
Depreciation and impairment	
At 1 April 2024	20,796
Depreciation charged in the year	6,542
	<u> </u>
At 31 March 2025	27,338
	<u> </u>
Carrying amount	
At 31 March 2025	31,286
	<u> </u>
At 31 March 2024	35,153
	<u> </u>

10 Stocks

	2025	2024
	£	£
Shop and canteen stock	14,400	2,500
	<u> </u>	<u> </u>

THE HACK GREEN COLD WAR & RADAR MUSEUM TRUST
"HACK GREEN SECRET NUCLEAR BUNKER"
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

11 Debtors			2025	2024
			£	£
Amounts falling due within one year:				
Prepayments and accrued income			-	1,421
			<u> </u>	<u> </u>
12 Loans and overdrafts			2025	2024
			£	£
Bank loans			19,916	23,372
			<u> </u>	<u> </u>
Payable within one year			3,544	3,601
Payable after one year			16,372	19,771
			<u> </u>	<u> </u>
13 Creditors: amounts falling due within one year			2025	2024
	Notes		£	£
Bank loans	12		3,544	3,601
Other taxation and social security			662	-
Accruals and deferred income			2,652	2,400
			<u> </u>	<u> </u>
			6,858	6,001
			<u> </u>	<u> </u>
14 Creditors: amounts falling due after more than one year			2025	2024
	Notes		£	£
Bank loans	12		16,372	19,771
			<u> </u>	<u> </u>
15 Unrestricted funds				
The unrestricted funds of the charity are noted below:				
	At 1 April	Incoming	Resources	At 31 March
	2024	resources	expended	2025
	£	£	£	£
General funds	16,107	243,981	(227,454)	32,634
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 April	Incoming	Resources	At 31 March
	2023	resources	expended	2024
	£	£	£	£
General funds	(7,069)	265,983	(242,807)	16,107
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

THE HACK GREEN COLD WAR & RADAR MUSEUM TRUST

England & Wales - Charity number 1150889

Accounts

Charity registration number 1150889

THE HACK GREEN COLD WAR & RADAR MUSEUM TRUST
"HACK GREEN SECRET NUCLEAR BUNKER"
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

THE HACK GREEN COLD WAR & RADAR MUSEUM TRUST
"HACK GREEN SECRET NUCLEAR BUNKER"
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

M Fazackerley
A Holl
T Marsden
E Lea

Management committee

M Fazackerley
A Holl
T Marsden
E Lea

Charity number

1150889

Independent examiner

Afford Bond Holdings Limited
31 Wellington Road
Nantwich
Cheshire
CW5 7ED

THE HACK GREEN COLD WAR & RADAR MUSEUM TRUST
"HACK GREEN SECRET NUCLEAR BUNKER"
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THE HACK GREEN COLD WAR & RADAR MUSEUM TRUST

"HACK GREEN SECRET NUCLEAR BUNKER"

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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

The charity's objects are to preserve, renovate and maintain, for the benefit of the public, the former civil defence bunker at Hack Green, Baddington, Cheshire, including any historic artefacts donated or purchased by the trust. In addition, to promote the advancement of education in military affairs, defence, civil defence and emergency planning policy in the United Kingdom by operation of a museum in the bunker.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The bunker and its displays are open to the public where they can learn about our nuclear defence and the role Hack Green played in the defence of the country for over 60 years including the period throughout the Cold War.

Achievements and performance

Significant activities and achievements against objectives

The charity has performed well during the year

Financial review

The charity aims to hold sufficient funds to ensure it is able to meet any financial obligations as they fall due. The charity is currently undergoing a re-structuring of its operations and the trustees are of the opinion the charity is well on course to meeting its aims in the short to medium term.

Reserves policy

It is the policy of the charity that unrestricted funds are sufficient to fund operations for at least six months. The charity hopes to achieve this objective in the short to medium term.

Structure, governance and management

The charity was registered on 19 February 2013 and is constituted under a trust deed 22 January 2001 as amended by a resolution dated 24 May 2012.

The trustees who served during the year and up to the date of signature of the financial statements were:

M Fazackerley

A Holl

T Marsden

E Lea

Recruitment and appointment of trustees

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

THE HACK GREEN COLD WAR & RADAR MUSEUM TRUST
"HACK GREEN SECRET NUCLEAR BUNKER"
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

The trustees' report was approved by the Board of Trustees.



E Lea
Trustee

23 October 2024

THE HACK GREEN COLD WAR & RADAR MUSEUM TRUST "HACK GREEN SECRET NUCLEAR BUNKER" INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE HACK GREEN COLD WAR & RADAR MUSEUM TRUST

I report to the trustees on my examination of the financial statements of The Hack Green Cold War & Radar Museum Trust (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

David Bailey FCA
Afford Bond Holdings Limited
Chartered Accountants



31 Wellington Road
Nantwich
Cheshire
CW5 7ED

Dated: 23 October 2024

THE HACK GREEN COLD WAR & RADAR MUSEUM TRUST
"HACK GREEN SECRET NUCLEAR BUNKER"
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from:			
Donations and legacies	3	-	19,134
Charitable activities	4	265,983	218,529
Total income		265,983	237,663
Expenditure on:			
Charitable activities	5	242,807	237,894
Total expenditure		242,807	237,894
Net income/(expenditure) and movement in funds		23,176	(231)
Reconciliation of funds:			
Fund balances at 1 April 2023		(7,069)	(6,838)
Fund balances at 31 March 2024		16,107	(7,069)

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

THE HACK GREEN COLD WAR & RADAR MUSEUM TRUST
"HACK GREEN SECRET NUCLEAR BUNKER"
BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	10		35,153		39,424
Current assets					
Stocks	11	2,500		-	
Debtors	12	1,421		1,453	
Cash at bank and in hand		2,805		6,021	
		<u>6,726</u>		<u>7,474</u>	
Creditors: amounts falling due within one year	14	<u>(6,001)</u>		<u>(30,735)</u>	
Net current assets/(liabilities)			<u>725</u>		<u>(23,261)</u>
Total assets less current liabilities			35,878		16,163
Creditors: amounts falling due after more than one year	15		<u>(19,771)</u>		<u>(23,232)</u>
Net assets excluding pension liability			16,107		(7,069)
Net assets/(liabilities)			<u>16,107</u>		<u>(7,069)</u>
The funds of the charity					
Unrestricted funds			16,107		(7,069)
			<u>16,107</u>		<u>(7,069)</u>

The financial statements were approved by the trustees on 23 October 2024



E Lea
Trustee

THE HACK GREEN COLD WAR & RADAR MUSEUM TRUST

"HACK GREEN SECRET NUCLEAR BUNKER"

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

The Hack Green Cold War & Radar Museum Trust is an unincorporated entity established under a trust deed dated 22 January 2001 (as amended by resolution dated 24 May 2012). The charity's correspondence address is Hack House Lane, Baddington, Nantwich, Cheshire CW5 8BL.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

THE HACK GREEN COLD WAR & RADAR MUSEUM TRUST
"HACK GREEN SECRET NUCLEAR BUNKER"
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and machinery	10 and 3 years straight line
---------------------	------------------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end 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. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

THE HACK GREEN COLD WAR & RADAR MUSEUM TRUST

England & Wales - Charity number 1150889

Accounts

THE HACK GREEN COLD WAR & RADAR MUSEUM TRUST

Charity no: 1150889

Report and Financial Statements

For the year ended 31 March 2023

The Hack Green Cold War & Radar Museum Trust

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The Hack Green Cold War & Radar Museum Trust

Legal and administrative information

Trustees:

Andrew Holl
Timothy Marsden
Edwin Lea
Michael Fazackerley

Principal Office:

Hack Green Secret Nuclear Bunker
Hack House Lane
Baddington
Nantwich
Cheshire
CW5 8BL

Accountants and Independent Examiners:

Afford Bond Holdings Limited
Chartered Accountants
31 Wellington Road
Nantwich
Cheshire
CW5 7ED

The Hack Green Cold War & Radar Museum Trust

Report of the Trustees For the year ended 31 March 2023

The trustees present their annual report and unaudited financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS102).

Reference and administrative information

The Hack Green Cold War & Radar Museum Trust is a registered charity (charity number 1150889). Particulars of the charity's trustees are listed on page 1.

Structure, Governance and Management

The charity was registered on 19 February 2013 and its governing document is a trust deed dated 22 January 2001 as amended by resolution on 24 May 2012.

The policy and general management of the Hack Green Cold War & Radar Museum Trust is directed by a board of trustees. All trustees are re-elected annually at the Annual General Meeting.

Trustees' Responsibilities

Charity law requires the trustees to prepare statement of accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that purpose.

In preparing these financial statements, the trustees are required to:

- selected suitable accounting policies and applied them consistently;
- made judgements and estimates that are reasonable and prudent;
- stated whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepared the financial statements on the going concern basis.

Governance and internal control

Organisational management

The trustees have overall responsibility for ensuring that the charity has appropriate systems of control, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the provisions of applicable legislation. They are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities, and to provide reasonable assurance that:

- the charity is operating efficiently and effectively;
- its assets are safeguarded against unauthorised use or disposition;
- proper records are maintained and financial information used within the charity or for publication is reliable; and that the charity complies with relevant laws and regulations.

The Hack Green Cold War & Radar Museum Trust

Report of the Trustees For the year ended 31 March 2023

Organisational management (contd.)

- The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. They include:
- Strategic plan and annual budget approved by the trustees.
- Regular consideration by the trustees of financial results, variance of budgets, non-financial performance indicators and benchmarking reviews.
- Delegation of authorities and segregation of duties.
- Identification and management of risks.

All trustees give their time voluntarily and receive no remuneration or other benefits.

Through the risk management established for the charity, the trustees are satisfied that the major risks identified have been adequately mitigated where necessary. It is recognised that systems can only provide reasonable but not absolute assurance that major risks have been adequately managed.

Objectives

The trustees shall hold the trust fund and its income upon trust to apply them for the following objects:

- To preserve, renovate and maintain, for the benefit of the public, the former Civil Defence bunker at Hack Green, Baddington, Cheshire, including any historic artefacts donated or purchased by the trust therein.
- To promote the advancement of education of the public in military affairs, defence, civil defence and emergency planning policy in the United Kingdom by the operation of a museum in the bunker.

Overview of the year 2022/23

Achievements

The museum has continued to rebuild after the pandemic. Visitor numbers continue to increase, although not pre-pandemic levels yet. There is considerable increase in interest in events. The wedding business has not been as successful as expected, but we do have one wedding booked for the winter.

We have successfully redesigned and rewritten the guidebook and brought them to sale. We achieved this at a considerably lower cost that would be usable by using the museum director for design and writing. After years of being out of print, to return the guidebook has been much welcomed by all visitors.

Further minor restorations and changes were made throughout the year. We continue to review ways in which we can improve the museum with a limited budget.

The Hack Green Cold War & Radar Museum Trust

**Report of the Trustees
For the year ended 31 March 2023**

Plans for next year

We will continue to review the wedding function offering and also consider alternative event types including corporate hire as we feel that this may be more achievable and a better use of resources. We also look to expand our filming offering as we have seen increased interest in this area over the last year or so.

Paranormal investigations continue to be a successful and low impact event and we look to review whether expanding the offering through volunteer recruitment or just making more dates available would be possible. We also began developing curator's tours, which in the past we have not been able to successfully rollout to individuals. However, post-pandemic, people are more used to online booking and pre-booking events and attractions. Our initial tours have been very successful and we intend to develop this opportunity going forward.

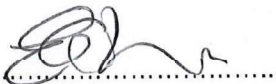
Financial review

The Statement of Financial Activities for the year is set out on the following pages. The financial statements should be read in conjunction with their related notes. A summary of the financial results and the work of the charity is set out below. In the opinion of the board of trustees, the future prospects for the charity are considered satisfactory.

Reserves policy

We had cash at the bank and in hand of £6,021 at the year-end and negative reserves of £7,069.

Approved by the board of trustees on 11 August 2023 and signed on their behalf by:



.....
Edwin Lea

The Hack Green Cold War & Radar Museum Trust

For the year ended 31 March 2023

**Independent Examiner's Report to the Trustees of
The Hack Green Cold War & Radar Museum Trust**

I report to the trustees on my examination of the accounts of The Hack Green Cold War & Radar Museum Trust (the Trust) for the year ended 31 March 2023 which are set out on pages 6 to 13.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



.....
David Bailey FCA

For:
Afford Bond Holdings Limited
Chartered Accountants
31 Wellington Road
Nantwich
Cheshire
CW5 7ED

11 August 2023

The Hack Green Cold War & Radar Museum Trust

STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31 March 2023

	Notes	Unrestricted Funds £	Total Funds 2023 £	Total Funds 2022 £
INCOMING RESOURCES				
Income and endowments from:				
Admissions		157,504	157,504	145,139
Donations and legacies	2	19,134	19,134	97,949
Events, Café and Shop		61,025	61,025	40,434
Total		<u>237,663</u>	<u>237,663</u>	<u>283,522</u>
RESOURCES EXPENDED				
Expenditure on:				
Charitable activities	3	230,576	230,576	265,016
Governance	4	7,318	7,318	5,655
Total		<u>237,894</u>	<u>237,894</u>	<u>270,671</u>
Net (outgoing)/incoming resources		<u>(231)</u>	<u>(231)</u>	<u>12,851</u>
Net movements in funds		<u>(231)</u>	<u>(231)</u>	<u>12,851</u>
Fund balances b/fwd		<u>(6,838)</u>	<u>(6,838)</u>	<u>(19,689)</u>
Fund balances c/fwd		<u><u>(7,069)</u></u>	<u><u>(7,069)</u></u>	<u><u>(6,838)</u></u>

The Hack Green Cold War & Radar Museum Trust

BALANCE SHEET
At 31 March 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	7		39,424		1,266
Current assets					
Debtors	8	1,452		35,153	
Cash at bank and in hand		6,021		13,298	
		<u>7,473</u>		<u>48,451</u>	
Creditors: amounts falling due within one year	9	<u>(31,540)</u>		<u>(24,915)</u>	
Net current assets			(24,067)		23,536
Creditor: amounts falling due over One year	10		<u>(22,426)</u>		<u>(31,640)</u>
Net (liabilities)/assets			<u>(7,069)</u>		<u>(6,838)</u>
Represented by:					
Unrestricted funds	11		<u>(7,069)</u>		<u>(6,838)</u>
Total charity funds			<u>(7,069)</u>		<u>(6,838)</u>

The financial statements have been prepared in accordance with FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS102"). The disclosure of section 1A of FRS102 have been applied.

Approved by the board of trustees on 11 August 2023 and signed on their behalf by:


.....
Edwin Lea

The Hack Green Cold War & Radar Museum Trust

Notes to the financial statements For the year ended 31 March 2023

1. Accounting policies

1.1 Basis of preparation

The financial statements have been prepared on a going concern basis under the historical cost convention, unless otherwise stated, and in accordance with the requirements of the Charities Act 2011. The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) issued on 16 July 2014, together with Update Bulletin 1 published on 2 February 2016 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (effective January 2015). The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

Negative reserves: the severe negative impact of Covid-19 on the charity's income during the year has contributed to the charity having negative reserves at the balance sheet date; the charity's net current position was however positive. The trustees have taken measures to restore the charity's positive reserve position by successfully securing substantial grant funding after the balance sheet date. On the expectation that the charity's operations will return to normality, the trustees anticipate the charity will be adequately funded going forward.

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

1.2 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees and furtherance of the general objectives of the charity and which have not been designated for other purposes.

1.3 Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

No amounts are included in the financial statements for time donated by volunteers in line with the SORP (FRS 102).

1.4 Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements. The charity is not registered for VAT. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

The Hack Green Cold War & Radar Museum Trust

Notes to the financial statements For the year ended 31 March 2023

1.4 Resources expended (contd.)

Expenditure on charitable activities are those costs incurred by the charity in undertaking activities for the furtherance of its aims and objectives for the benefit of its beneficiaries and include support costs and costs relating to the governance and administration of the charity.

Support costs are those functions which assist the work of the charity but do not directly represent charitable activities, including personnel, finance, administration and governance costs. Where support costs are unable to be directly attributed to particular activity headings they are allocated between the cost of raising funds and expenditure on charitable activities on a basis consistent with the use of the resources. Where applicable, the basis of apportionment is stated in the analysis of support costs.

1.5 Tangible fixed assets and depreciation

Tangible fixed assets costing more than £50 are capitalised and included at cost including any incidental expenses of acquisition.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight-line basis over their expected useful economic lives as follows:

Equipment - over 3 years or 10 years straight line

1.6 Debtors and creditors

Debtors and creditors are recognised at the settlement amount due after any discounts offered. Provisions arise where, at the balance sheet date, the charity has a present obligation resulting from a past event which is probable to result in an outflow of economic benefits and the amount due to settle the obligation can be reliably estimated. Losses arising from impairment are recognised in expenditure.

1.7 Financial instruments

The charitable company only has basic financial assets and liabilities. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. Donations, legacies and other income

	Unrestricted General Fund £	2023 Total £	2022 Total £
Job retention scheme	-	-	10,958
Grants received	-	-	85,991
Gift aid	19,134	19,134	1,000
	<u>19,134</u>	<u>19,134</u>	<u>97,949</u>

The Hack Green Cold War & Radar Museum Trust

Notes to the financial statements
For the year ended 31 March 2023

3. Costs of activities

		Unrestricted General Fund £	2023 Total £	2022 Total £
Café and shop purchases		24,241	24,241	12,750
Events and wedding costs		2,225	2,225	9,240
Wages, national insurance and pension	6	91,356	91,356	89,485
Repairs and maintenance		15,580	15,580	37,079
Insurance		3,117	3,117	2,601
Advertising		5,480	5,480	7,236
Depreciation		5,317	5,317	666
Rent and premises expenses		76,707	76,707	94,192
Administration expenses		6,553	6,553	11,767
		<u>230,576</u>	<u>230,576</u>	<u>265,016</u>

4. Governance of the charity

		Unrestricted General Fund £	2023 Total £	2022 Total £
Accountancy	5	3,000	3,000	3,000
Professional fees		1,766	1,766	1,560
Bank interest and charges		1,638	1,638	363
Bank loan interest		914	914	732
		<u>7,318</u>	<u>7,318</u>	<u>5,655</u>

Trustees remuneration:

No trustees received any remuneration, other benefits or re-imbusement of expenses from the charity during the year.

The Hack Green Cold War & Radar Museum Trust

Notes to the financial statements
For the year ended 31 March 2023

5. Independent examiner's remuneration

	Unrestricted General Fund £	2023 Total £	2022 Total £
Independent examiner's remuneration	475	475	475
Other fees paid to the independent examiner	2,525	2,525	2,525
	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>

6. Staff costs

	Unrestricted General Fund £	2023 Total £	2022 Total £
Wages and salaries	89,968	89,968	88,221
Pension costs	1,388	1,388	1,264
	<u>91,356</u>	<u>91,356</u>	<u>89,485</u>

The average monthly number of employees and full-time equivalent employees during the year was 7 (2022: 7). An employee spends part of their time working for the charitable activities of the charitable company but is also involved with governance.

No employees received total employee benefits of more than £60,000 (2022: £60,000).

The Hack Green Cold War & Radar Museum Trust

Notes to the financial statements
For the year ended 31 March 2023

7. Tangible fixed assets

	Equipment £	Total £
Cost		
At 1 April 2022	9,875	9,875
Additions	43,475	43,475
	<u>53,350</u>	<u>53,350</u>
At 31 March 2023	<u>53,350</u>	<u>53,350</u>
Depreciation		
At 1 April 2022	8,609	8,609
Charge for the year	5,317	5,317
	<u>13,926</u>	<u>13,926</u>
At 31 March 2023	<u>13,926</u>	<u>13,926</u>
Net book value		
At 31 March 2023	<u>39,424</u>	<u>39,424</u>
At 31 March 2022	<u>1,266</u>	<u>1,266</u>

8. Debtors

	2023 £	2022 £
Prepayments	1,452	1,452
Other debtors	-	33,701
	<u>1,452</u>	<u>35,153</u>

9. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	8,822	3,450
Accruals and deferred income	6,840	6,000
Bounce back loan	9,215	8,990
Other creditors	6,663	6,475
	<u>31,540</u>	<u>24,915</u>

The Hack Green Cold War & Radar Museum Trust

Notes to the financial statements
For the year ended 31 March 2023

	2023 £	2022 £
10. Creditors: amounts falling due over one year		
Bounce back loan	22,426	31,640
	<u>22,426</u>	<u>31,640</u>
11. Statement of funds		
		£
Unrestricted funds:		
At 1 April 2022		(6,838)
Incoming resources		237,663
Resources expended		<u>(237,894)</u>
At 31 March 2023		<u><u>(7,069)</u></u>

THE HACK GREEN COLD WAR & RADAR MUSEUM TRUST

England & Wales - Charity number 1150889

Accounts

THE HACK GREEN COLD WAR & RADAR MUSEUM TRUST

Charity no: 1150889

Report and Financial Statements

For the year ended 31 March 2022

The Hack Green Cold War & Radar Museum Trust

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The Hack Green Cold War & Radar Museum Trust

Legal and administrative information

Trustees:

Andrew Holl

Timothy Marsden

Edwin Lea

Michael Fazackerley

Rodney Frank Siebert (resigned 7 April 2021)

Principal Office:

The Secret Bunker

French Lane

Baddington

Nantwich

Cheshire

CW5 8AL

Accountants and Independent Examiners:

Afford Bond Holdings Limited

Chartered Accountants

31 Wellington Road

Nantwich

Cheshire

CW5 7ED

The Hack Green Cold War & Radar Museum Trust

Report of the Trustees For the year ended 31 March 2022

The trustees present their annual report and unaudited financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS102).

Reference and administrative information

The Hack Green Cold War & Radar Museum Trust is a registered charity (charity number 1150889). Particulars of the charity's trustees are listed on page 1.

Structure, Governance and Management

The charity was registered on 19 February 2013 and its governing document is a trust deed dated 22 January 2001 as amended by resolution on 24 May 2012.

The policy and general management of the Hack Green Cold War & Radar Museum Trust is directed by a board of trustees. All trustees are re-elected annually at the Annual General Meeting.

Trustees' Responsibilities

Charity law requires the trustees to prepare statement of accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that purpose.

In preparing these financial statements, the trustees are required to:

- selected suitable accounting policies and applied them consistently;
- made judgements and estimates that are reasonable and prudent;
- stated whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepared the financial statements on the going concern basis.

Governance and internal control

Organisational management

The trustees have overall responsibility for ensuring that the charity has appropriate systems of control, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the provisions of applicable legislation. They are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities, and to provide reasonable assurance that:

- the charity is operating efficiently and effectively;
- its assets are safeguarded against unauthorised use or disposition;
- proper records are maintained and financial information used within the charity or for publication is reliable; and that the charity complies with relevant laws and regulations.

The Hack Green Cold War & Radar Museum Trust

Report of the Trustees For the year ended 31 March 2022

Organisational management (contd.)

- The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. They include:
- Strategic plan and annual budget approved by the trustees.
- Regular consideration by the trustees of financial results, variance of budgets, non-financial performance indicators and benchmarking reviews.
- Delegation of authorities and segregation of duties.
- Identification and management of risks.

All trustees give their time voluntarily and receive no remuneration or other benefits.

Through the risk management established for the charity, the trustees are satisfied that the major risks identified have been adequately mitigated where necessary. It is recognised that systems can only provide reasonable but not absolute assurance that major risks have been adequately managed.

Objectives

The trustees shall hold the trust fund and its income upon trust to apply them for the following objects:

- To preserve, renovate and maintain, for the benefit of the public, the former Civil Defence bunker at Hack Green, Baddington, Cheshire, including any historic artefacts donated or purchased by the trust therein.
- To promote the advancement of education of the public in military affairs, defence, civil defence and emergency planning policy in the United Kingdom by the operation of a museum in the bunker.

Overview of the year 2021/22

Achievements

Following the challenging period of the pandemic the museum continued to build back up. Economically the tourism sector has been met with uncertainty and changes to previously accepted norms. Visitor patterns were different and spending habits also changed. During this period the museum was focused on re-establishing our practices by changing the ways we did things such as changes to staffing and operations.

The museum took over the operation of the shop, cafe and weddings businesses from Hack Green Hospitality. These required some small investment but have already received some success. Events bounced back with many successful events being held through the year from Soviet Threat Living History Weekend to Bunker Film Club film screenings. Each raising the profile of the museum and bringing our heritage to new audiences.

The Hack Green Cold War & Radar Museum Trust

Report of the Trustees For the year ended 31 March 2022

Achievements (contd.)

A number of important works were completed throughout the year. Exterior exhibits were restored and painted, a new Goulash the Cat children's tour was designed and installed, a project to renovate the Shelter Experience was begun and a major scheme of renovations of the emergency lighting systems was completed.

The museum received a grant from the Culture Recovery Fund delivered by the Arts Council to help the museum rebuild financial resilience after a considerably challenging period. This funding was necessary to moving forwards on a sturdy financial basis. Despite the various financial challenges the museum continues to work hard to provide a valuable heritage asset to the public and move towards a more resilient and sustainable future.

Plans for next year

We are hoping to continue our work towards improving our financial sustainability by improving our outreach options and also making renovations and improvements to existing areas of the museum. We hope to recruit some new volunteers by launching new volunteering opportunities. We plan to complete a series of smaller renovations to the museum and heritage site to continue our work refreshing the museum. We will finally release our new and much improved Guide Book, which has been out of print for time and has not been updated for many years. We also hope to improve the variety of guided tour choices to include more options for individuals, schools and groups.

We are also going to start working towards our 25th Anniversary relaunch in 2023. Beginning with research and eventually a project to reinvigorate the museum working around our anniversary. Our hope is by making small but effectual change we can improve the visitor experience and economic viability of the museum.


Financial review

The Statement of Financial Activities for the year is set out on the following pages. The financial statements should be read in conjunction with their related notes. A summary of the financial results and the work of the charity is set out below. In the opinion of the board of trustees, the future prospects for the charity are considered satisfactory.

Reserves policy

We had cash at the bank and in hand of £13,298. Whilst reserves at the balance sheet date were £6,838 negative, the charity successfully secured substantial grant funding after the balance sheet date to restore a positive reserve position.

Approved by the board of trustees on 21 December 2022 and signed on their behalf by:


.....
Edwin Lea

The Hack Green Cold War & Radar Museum Trust

For the year ended 31 March 2022

**Independent Examiner's Report to the Trustees of
The Hack Green Cold War & Radar Museum Trust**

I report to the trustees on my examination of the accounts of The Hack Green Cold War & Radar Museum Trust (the Trust) for the year ended 31 March 2022 which are set out on pages 6 to 13.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

David Bailey

.....
David Bailey FCA

For:
Afford Bond Holdings Limited
Chartered Accountants
31 Wellington Road
Nantwich
Cheshire
CW5 7ED

Date: 21 December 2022

The Hack Green Cold War & Radar Museum Trust

STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31 March 2022

	Notes	Unrestricted Funds £	Total Funds 2022 £	Total Funds 2021 £
INCOMING RESOURCES				
Income and endowments from:				
Admissions		145,139	145,139	40,207
Donations and legacies	2	97,949	97,949	38,132
Events, Café and Shop		40,434	40,434	-
Total		<u>283,522</u>	<u>283,522</u>	<u>78,339</u>
RESOURCES EXPENDED				
Expenditure on:				
Charitable activities	3	265,016	265,016	126,598
Governance	4	5,655	5,655	3,144
Total		<u>270,671</u>	<u>270,671</u>	<u>129,742</u>
Net (outgoing)/incoming resources		<u>12,851</u>	<u>12,851</u>	<u>(51,403)</u>
Net movements in funds		12,851	12,851	(51,403)
Fund balances at 31 March 2021		(19,689)	(19,689)	31,714
Fund balances at 31 March 2022		<u>(6,838)</u>	<u>(6,838)</u>	<u>(19,689)</u>


The Hack Green Cold War & Radar Museum Trust

**BALANCE SHEET
At 31 March 2022**

		2022		2021	
Notes	£	£	£	£	£
Fixed assets					
Tangible assets	7		1,266		135
 Current assets					
Debtors	8	35,153		34,741	
Cash at bank and in hand		13,298		6,800	
		48,451		41,541	
Creditors: amounts falling due within one year	9	(24,915)		(17,297)	
Net current assets			23,536		24,244
Creditor: amounts falling due over One year	10		(31,640)		(44,068)
Net (liabilities)/assets			(6,838)		(19,689)
 Represented by:					
Unrestricted funds	11		(6,838)		(19,689)
Total charity funds			(6,838)		(19,689)

The financial statements have been prepared in accordance with FRS102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS102”). The disclosure of section 1A of FRS102 have been applied.

Approved by the board of trustees on 21 December 2022 and signed on their behalf by:



Edwin Lea

The Hack Green Cold War & Radar Museum Trust

Notes to the financial statements For the year ended 31 March 2022

1. Accounting policies

1.1 Basis of preparation

The financial statements have been prepared on a going concern basis under the historical cost convention, unless otherwise stated, and in accordance with the requirements of the Charities Act 2011. The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) issued on 16 July 2014, together with Update Bulletin 1 published on 2 February 2016 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (effective January 2015). The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

Negative reserves: the severe negative impact of Covid-19 on the charity's income during the year has contributed to the charity having negative reserves at the balance sheet date; the charity's net current position was however positive. The trustees have taken measures to restore the charity's positive reserve position by successfully securing substantial grant funding after the balance sheet date. On the expectation that the charity's operations will return to normality, the trustees anticipate the charity will be adequately funded going forward.

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

1.2 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees and furtherance of the general objectives of the charity and which have not been designated for other purposes.

1.3 Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

No amounts are included in the financial statements for time donated by volunteers in line with the SORP (FRS 102).

1.4 Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements. The charity is not registered for VAT. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

The Hack Green Cold War & Radar Museum Trust

Notes to the financial statements For the year ended 31 March 2022

1.4 Resources expended (contd.)

Expenditure on charitable activities are those costs incurred by the charity in undertaking activities for the furtherance of its aims and objectives for the benefit of its beneficiaries and include support costs and costs relating to the governance and administration of the charity.

Support costs are those functions which assist the work of the charity but do not directly represent charitable activities, including personnel, finance, administration and governance costs. Where support costs are unable to be directly attributed to particular activity headings they are allocated between the cost of raising funds and expenditure on charitable activities on a basis consistent with the use of the resources. Where applicable, the basis of apportionment is stated in the analysis of support costs.

1.5 Tangible fixed assets and depreciation

Tangible fixed assets costing more than £50 are capitalised and included at cost including any incidental expenses of acquisition.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight-line basis over their expected useful economic lives as follows:

Equipment - over 3 years

1.6 Debtors and creditors

Debtors and creditors are recognised at the settlement amount due after any discounts offered. Provisions arise where, at the balance sheet date, the charity has a present obligation resulting from a past event which is probable to result in an outflow of economic benefits and the amount due to settle the obligation can be reliably estimated. Losses arising from impairment are recognised in expenditure.

1.7 Financial instruments

The charitable company only has basic financial assets and liabilities. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. Donations, legacies and other income

	Unrestricted General Fund	2022 Total	2021 Total
	£	£	£
Job retention scheme	10,958	10,958	16,762
Grants received	85,991	85,991	21,370
Gift aid	1,000	1,000	-
	<u>97,949</u>	<u>97,949</u>	<u>38,132</u>

The Hack Green Cold War & Radar Museum Trust

Notes to the financial statements
For the year ended 31 March 2022

3. Costs of activities

		Unrestricted General Fund £	2022 Total £	2021 Total £
Café and shop purchases		12,750	12,750	-
Events and wedding costs		9,240	9,240	-
Wages, national insurance and pension	6	89,485	89,485	33,335
Management fees		-	-	12,400
Repairs and maintenance		37,079	37,079	14,890
Insurance		2,601	2,601	1,995
Advertising		7,236	7,236	4,121
Depreciation		666	666	68
Premises expenses		94,192	94,192	54,886
Administration expenses		11,767	11,767	4,903
		<u>265,016</u>	<u>265,016</u>	<u>126,598</u>

4. Governance of the charity

		Unrestricted General Fund £	2022 Total £	2021 Total £
Accountancy	5	3,000	3,000	2,642
Professional fees		1,560	1,560	-
Bank interest and charges		363	363	502
Bank loan interest		732	732	-
		<u>5,655</u>	<u>5,655</u>	<u>3,144</u>

Trustees remuneration:

No trustees received any remuneration, other benefits or re-imbursment of expenses from the charity during the year.

The Hack Green Cold War & Radar Museum Trust

**Notes to the financial statements
For the year ended 31 March 2022**

5. Independent examiner's remuneration

	Unrestricted General Fund £	2022 Total £	2021 Total £
Independent examiner's remuneration	475	475	455
Other fees paid to the independent examiner	2,525	2,525	2,187
	<u>3,000</u>	<u>3,000</u>	<u>2,642</u>
	<u><u>3,000</u></u>	<u><u>3,000</u></u>	<u><u>2,642</u></u>

6. Staff costs

	Unrestricted General Fund £	2022 Total £	2021 Total £
Wages and salaries	88,221	88,221	32,934
Pension costs	1,264	1,264	401
	<u>89,485</u>	<u>89,485</u>	<u>33,335</u>
	<u><u>89,485</u></u>	<u><u>89,485</u></u>	<u><u>33,335</u></u>

The average monthly number of employees and full-time equivalent employees during the year was 7 (2021: 3). An employee spends part of their time working for the charitable activities of the charitable company but is also involved with governance.

No employees received total employee benefits of more than £60,000 (2021: £60,000).

The Hack Green Cold War & Radar Museum Trust

Notes to the financial statements
For the year ended 31 March 2022

7. Tangible fixed assets

	Equipment £	Total £
Cost		
At 1 April 2021	8,078	8,078
Additions	1,797	1,797
	<u>9,875</u>	<u>9,875</u>
At 31 March 2022	<u>9,875</u>	<u>9,875</u>
Depreciation		
At 1 April 2021	7,943	7,943
Charge for the year	666	666
	<u>8,609</u>	<u>8,609</u>
At 31 March 2022	<u>8,609</u>	<u>8,609</u>
Net book value		
At 31 March 2021	<u>135</u>	<u>135</u>
At 31 March 2022	<u>1,266</u>	<u>1,266</u>

8. Debtors

	2022 £	2021 £
Prepayments	1,452	1,040
Other debtors	33,701	33,701
	<u>35,153</u>	<u>34,741</u>
	<u>35,153</u>	<u>34,741</u>
	2022 £	2021 £

9. Creditors: amounts falling due within one year

Accruals and deferred income	9,450	14,130
Bounce back loan	8,990	2,432
Other creditors	6,475	735
	<u>24,915</u>	<u>17,297</u>
	<u>24,915</u>	<u>17,297</u>

The Hack Green Cold War & Radar Museum Trust

**Notes to the financial statements
For the year ended 31 March 2022**

	2022	2021
	£	£
10. Creditors: amounts falling due over one year		
Bounce back loan	31,640	44,068
	31,640	44,068
	31,640	44,068

11. Statement of funds

	£
Unrestricted funds:	
At 1 April 2021	(19,689)
Incoming resources	283,522
Resources expended	(270,671)
	(6,838)
At 31 March 2022 (negative)	(6,838)

12. Related party transactions

The building in which the charity operates is owned by Mr R Siebert, a former trustee of the charity. During the year Mr R Siebert charged the charity rent totalling £55,703 on normal commercial terms.

The management fees set out in note 3 relate to monies payable to The Secret Bunker Co. Limited, a company limited by guarantee connected to a former trustee of the charity, for the use of assets by the charity and for management of the charity's activities. An amount of £29,701 (2021: £29,701) was due to the charity from this company at the balance sheet date.

At the balance sheet date, the charity was owed £4,000 (2021: £4,000) from Hack Green Hospitality Limited, a company limited by guarantee connected to a former trustee of the charity.

THE HACK GREEN COLD WAR & RADAR MUSEUM TRUST

England & Wales - Charity number 1150889

Accounts

THE HACK GREEN COLD WAR & RADAR MUSEUM TRUST

Charity no: 1150889

Report and Financial Statements

For the year ended 31 March 2021

The Hack Green Cold War & Radar Museum Trust

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The Hack Green Cold War & Radar Museum Trust

Legal and administrative information

Trustees:

Andrew Holl

Timothy Marsden

Edwin Lea

Michael Fazackerley

Rodney Frank Siebert (resigned 7 April 2021)

Principal Office:

The Secret Bunker

French Lane

Baddington

Nantwich

Cheshire

CW5 8AL

Accountants and Independent Examiners:

Afford Bond Holdings Limited

Chartered Accountants

31 Wellington Road

Nantwich

Cheshire

CW5 7ED

The Hack Green Cold War & Radar Museum Trust

Report of the Trustees For the year ended 31 March 2021

The trustees present their annual report and unaudited financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS102).

Reference and administrative information

The Hack Green Cold War & Radar Museum Trust is a registered charity (charity number 1150889). Particulars of the charity's trustees are listed on page 1.

Structure, Governance and Management

The charity was registered on 19 February 2013 and its governing document is a trust deed dated 22 January 2001 as amended by resolution on 24 May 2012.

The policy and general management of the Hack Green Cold War & Radar Museum Trust is directed by a board of trustees. All trustees are re-elected annually at the Annual General Meeting.

Trustees' Responsibilities

Charity law requires the trustees to prepare statement of accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that purpose.

In preparing these financial statements, the trustees are required to:

- selected suitable accounting policies and applied them consistently;
- made judgements and estimates that are reasonable and prudent;
- stated whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepared the financial statements on the going concern basis.

Governance and internal control

Organisational management

The trustees have overall responsibility for ensuring that the charity has appropriate systems of control, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the provisions of applicable legislation. They are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities, and to provide reasonable assurance that:

- the charity is operating efficiently and effectively;
- its assets are safeguarded against unauthorised use or disposition;
- proper records are maintained and financial information used within the charity or for publication is reliable; and that the charity complies with relevant laws and regulations.

The Hack Green Cold War & Radar Museum Trust

Report of the Trustees For the year ended 31 March 2021

Organisational management (contd.)

- The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. They include:
- Strategic plan and annual budget approved by the trustees.
- Regular consideration by the trustees of financial results, variance of budgets, non-financial performance indicators and benchmarking reviews.
- Delegation of authorities and segregation of duties.
- Identification and management of risks.

All trustees give their time voluntarily and receive no remuneration or other benefits.

Through the risk management established for the charity, the trustees are satisfied that the major risks identified have been adequately mitigated where necessary. It is recognised that systems can only provide reasonable but not absolute assurance that major risks have been adequately managed.

Objectives

The trustees shall hold the trust fund and its income upon trust to apply them for the following objects:

- To preserve, renovate and maintain, for the benefit of the public, the former Civil Defence bunker at Hack Green, Baddington, Cheshire, including any historic artefacts donated or purchased by the trust therein.
- To promote the advancement of education of the public in military affairs, defence, civil defence and emergency planning policy in the United Kingdom by the operation of a museum in the bunker.

Overview of the year 2020/21

Achievements

This year has been one of the most challenging in the museum's history due to the Covid-19 pandemic. The museum was closed from 21 March 2020 until 4 July 2021, which was an unprecedented period in respect of lost income.

Despite the challenges, the Trust continued to provide a valuable resource to the public through our popular Lockdown Video series, showing unseen items and areas of the bunker; this culminated in a 2020 viral Christmas video "Do You Wanna See A Bunker?", which has been viewed 24,000 times. We also launched a Patreon site to crowdfund additional income, which we later converted to a membership scheme.

The Hack Green Cold War & Radar Museum Trust

Report of the Trustees For the year ended 31 March 2021

Achievements (contd.)

We had a substantial amount of work to do preparing for re-opening, including physical changes to the site to allow for social distancing to hiring and training new staff. We also were able to complete some repairs to the exterior attractions on the site by painting the guardhouse, Bofors anti-aircraft gun and small turret. Much of the successes of 2020 are smaller ones in the ways we managed our money during this difficult time.

The greatest success was being able to react so effectively against the financial challenges of the pandemic that we were able to survive one of the most disruptive economic periods in recent history. Though effective management we were able to survive and move forward.

Plans for next year

In these concerning times of Covid-19 it is hard to plan for the future given the uncertainty of future lockdowns together with the impact of Covid on tourism. We hope to move forward to a period of security and sustainability to allow us to thrive and be financially secure.

We hope to bring back our previously successful events calendar and have applied for a Culture Recovery Grant from the Arts Council which would be of great help in enabling a recovery from the pandemic. We have also taken the opportunity to review how we work throughout our operations and will incorporate these changes in the coming year. This includes how we staff throughout winter periods and changing the ways we promote the charity's activities.

Financial review

The Statement of Financial Activities for the year is set out on the following pages. The financial statements should be read in conjunction with their related notes. A summary of the financial results and the work of the charity is set out below. In the opinion of the board of trustees, the future prospects for the charity are considered satisfactory.

Reserves policy

We had cash at the bank and in hand of £6,800. Whilst reserves at the balance sheet date were £19,689 negative, the charity successfully secured substantial grant funding after the balance sheet date to restore a positive reserve position.

Approved by the board of trustees on 17 December 2021 and signed on their behalf by:

Michael Fazackerley

.....
Michael Fazackerley

The Hack Green Cold War & Radar Museum Trust

For the year ended 31 March 2021

**Independent Examiner's Report to the Trustees of
The Hack Green Cold War & Radar Museum Trust**

I report to the trustees on my examination of the accounts of The Hack Green Cold War & Radar Museum Trust (the Trust) for the year ended 31 March 2021 which are set out on pages 6 to 13.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the charity commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

David Bailey

.....
David Bailey FCA

For:

Afford Bond Holdings Limited

Chartered Accountants

31 Wellington Road

Nantwich

Cheshire

CW5 7ED

Date: 17 December 2021

The Hack Green Cold War & Radar Museum Trust

STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31 March 2021

	Notes	Unrestricted Funds £	Total Funds 2021 £	Total Funds 2020 £
INCOMING RESOURCES				
Income and endowments from:				
Admissions		40,207	40,207	161,780
Donations and legacies	2	38,132	38,132	7,693
Management charges		-	-	17,045
Total		<u>78,339</u>	<u>78,339</u>	<u>186,518</u>
RESOURCES EXPENDED				
Expenditure on:				
Charitable activities	3	126,598	126,598	193,847
Governance	4	3,144	3,144	3,197
Total		<u>129,742</u>	<u>129,742</u>	<u>197,044</u>
Net (outgoing)/incoming resources		<u>(51,403)</u>	<u>(51,403)</u>	<u>(10,526)</u>
Net movements in funds		<u>(51,403)</u>	<u>(51,403)</u>	<u>(10,526)</u>
Fund balances at 31 March 2020		<u>31,714</u>	<u>31,714</u>	<u>42,240</u>
Fund balances at 31 March 2021		<u><u>(19,689)</u></u>	<u><u>(19,689)</u></u>	<u><u>31,714</u></u>

The Hack Green Cold War & Radar Museum Trust

**BALANCE SHEET
At 31 March 2021**

		2021		2020	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	7		135		-
 Current assets					
Debtors	8	34,741		35,427	
Cash at bank and in hand		6,800		4,938	
		41,541		40,365	
Creditors: amounts falling due within one year	9	(17,297)		(8,651)	
Net current assets			24,244		31,714
 Creditor: amounts falling due over One year	10		(44,068)		-
Net (liabilities)/assets			(19,689)		31,714
 Represented by:					
Unrestricted funds	11		(19,689)		31,714
Total charity funds			(19,689)		31,714

The financial statements have been prepared in accordance with FRS102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS102”). The disclosure of section 1A of FRS102 have been applied.

Approved by the board of trustees on 17 December 2021 and signed on their behalf by:

Michael Fazackerley

.....
Michael Fazackerley

The Hack Green Cold War & Radar Museum Trust

Notes to the financial statements For the year ended 31 March 2021

1. Accounting policies

1.1 Basis of preparation

The financial statements have been prepared on a going concern basis under the historical cost convention, unless otherwise stated, and in accordance with the requirements of the Charities Act 2011. The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) issued on 16 July 2014, together with Update Bulletin 1 published on 2 February 2016 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (effective January 2015). The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

Negative reserves: the severe negative impact of Covid-19 on the charity's income during the year has contributed to the charity having negative reserves at the balance sheet date; the charity's net current position was however positive. The trustees have taken measures to restore the charity's positive reserve position by successfully securing substantial grant funding after the balance sheet date. On the expectation that the charity's operations will return to normality, the trustees anticipate the charity will be adequately funded going forward.

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

1.2 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees and furtherance of the general objectives of the charity and which have not been designated for other purposes.

1.3 Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

No amounts are included in the financial statements for time donated by volunteers in line with the SORP (FRS 102).

1.4 Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements. The charity is not registered for VAT. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

The Hack Green Cold War & Radar Museum Trust

Notes to the financial statements For the year ended 31 March 2021

1.4 Resources expended (contd.)

Expenditure on charitable activities are those costs incurred by the charity in undertaking activities for the furtherance of its aims and objectives for the benefit of its beneficiaries and include support costs and costs relating to the governance and administration of the charity.

Support costs are those functions which assist the work of the charity but do not directly represent charitable activities, including personnel, finance, administration and governance costs. Where support costs are unable to be directly attributed to particular activity headings they are allocated between the cost of raising funds and expenditure on charitable activities on a basis consistent with the use of the resources. Where applicable, the basis of apportionment is stated in the analysis of support costs.

1.5 Tangible fixed assets and depreciation

Tangible fixed assets costing more than £50 are capitalised and included at cost including any incidental expenses of acquisition.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight-line basis over their expected useful economic lives as follows:

Computer equipment - over 3 years

1.6 Debtors and creditors

Debtors and creditors are recognised at the settlement amount due after any discounts offered. Provisions arise where, at the balance sheet date, the charity has a present obligation resulting from a past event which is probable to result in an outflow of economic benefits and the amount due to settle the obligation can be reliably estimated. Losses arising from impairment are recognised in expenditure.

1.7 Financial instruments

The charitable company only has basic financial assets and liabilities. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. Donations, legacies and other income

	Unrestricted General Fund	2021 Total	2020 Total
	£	£	£
Job retention scheme	16,762	16,762	-
Grants received	21,370	21,370	-
Gift aid	-	-	7,693
	<u>38,132</u>	<u>38,132</u>	<u>7,693</u>

The Hack Green Cold War & Radar Museum Trust

**Notes to the financial statements
For the year ended 31 March 2021**

3. Costs of activities

	Unrestricted General Fund £	2021 Total £	2020 Total £
Wages, national insurance and pension	33,335	33,335	45,625
Management fees	12,400	12,400	60,505
Repairs and maintenance	14,890	14,890	13,377
Insurance	1,995	1,995	1,702
Advertising	4,121	4,121	25,579
Depreciation	68	68	-
Premises expenses	54,886	54,886	37,525
Administration expenses	4,903	4,903	9,534
	<u>126,598</u>	<u>126,598</u>	<u>193,847</u>

4. Governance of the charity

	Unrestricted General Fund £	2021 Total £	2020 Total £
Accountancy	2,642	2,642	1,620
Bank interest and charges	502	502	1,577
	<u>3,144</u>	<u>3,144</u>	<u>3,197</u>

Trustees remuneration:

No trustees received any remuneration, other benefits or re-imbursment of expenses from the charity during the year.

The Hack Green Cold War & Radar Museum Trust

**Notes to the financial statements
For the year ended 31 March 2021**

5. Independent examiner's remuneration

	Unrestricted General Fund £	2021 Total £	2020 Total £
Independent examiner's remuneration	455	455	455
Other fees paid to the independent examiner	2,187	2,187	1,165
	<u>2,642</u>	<u>2,642</u>	<u>1,620</u>

6. Staff costs

	Unrestricted General Fund £	2021 Total £	2020 Total £
Wages and salaries	32,934	32,934	45,182
Pension costs	401	401	443
	<u>33,335</u>	<u>33,335</u>	<u>45,625</u>

The average monthly number of employees and full-time equivalent employees during the year was 3 (2020: 6). An employee spends part of their time working for the charitable activities of the charitable company but is also involved with governance.

No employees received total employee benefits of more than £60,000 (2020: Nil).

The Hack Green Cold War & Radar Museum Trust

Notes to the financial statements
For the year ended 31 March 2021

7. Tangible fixed assets

	Computer Equipment £	Total £
Cost		
At 1 April 2020	7,875	7,875
Additions	203	203
	<hr/>	<hr/>
At 31 March 2021	8,078	8,078
	<hr/> <hr/>	<hr/> <hr/>
Depreciation		
At 1 April 2020	7,875	7,875
Charge for the year	68	68
	<hr/>	<hr/>
At 31 March 2021	7,943	7,943
	<hr/> <hr/>	<hr/> <hr/>
Net book value		
At 31 March 2021	135	135
	<hr/> <hr/>	<hr/> <hr/>
At 31 March 2020	-	-
	<hr/> <hr/>	<hr/> <hr/>

8. Debtors

	2021 £	2020 £
Prepayments	1,040	1,388
Other debtors	33,701	34,039
	<hr/>	<hr/>
	34,741	35,427
	<hr/> <hr/>	<hr/> <hr/>

9. Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	14,130	7,390
Bounce back loan	2,432	-
Other creditors	735	1,261
	<hr/>	<hr/>
	17,297	8,651
	<hr/> <hr/>	<hr/> <hr/>

The Hack Green Cold War & Radar Museum Trust

**Notes to the financial statements
For the year ended 31 March 2021**

	2021	2020
	£	£
10. Creditors: amounts falling due over one year		
Bounce back loan	44,068	-
	44,068	-
	44,068	-

11. Statement of funds

	£
Unrestricted funds:	
At 1 April 2020	31,714
Incoming resources	78,339
Resources expended	(129,742)
	(19,689)
At 31 March 2021 (negative)	(19,689)

12. Related party transactions

The building in which the charity operates is owned by Mr R Siebert, a former trustee of the charity. During the year Mr R Siebert charged the charity rent totalling £27,880 on normal commercial terms.

The management fees set out in note 3 relate to monies payable to The Secret Bunker Co. Limited, a company limited by guarantee connected to a former trustee of the charity, for the use of assets by the charity and for management of the charity's activities. An amount of £29,701 (2020: £29,701) was due to the charity from this company at the balance sheet date.

At the balance sheet date, the charity was owed £4,000 (2020: £4,000) from Hack Green Hospitality Limited, a company limited by guarantee connected to a former trustee of the charity.