

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**

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**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

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# **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**

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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***

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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**

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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 £
<b>Income from:</b>			
Donations and legacies	3	-	19,134
Charitable activities	4	265,983	218,529
<b>Total income</b>		265,983	237,663
<b>Expenditure on:</b>			
Charitable activities	5	242,807	237,894
<b>Total expenditure</b>		242,807	237,894
<b>Net income/(expenditure) and movement in funds</b>		23,176	(231)
<b>Reconciliation of funds:</b>			
Fund balances at 1 April 2023		(7,069)	(6,838)
<b>Fund balances at 31 March 2024</b>		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 £	£
<b>Fixed assets</b>					
Tangible assets	10		35,153		39,424
<b>Current assets</b>					
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>	
<b>Creditors: amounts falling due within one year</b>	14	<u>(6,001)</u>		<u>(30,735)</u>	
<b>Net current assets/(liabilities)</b>			725		(23,261)
<b>Total assets less current liabilities</b>			35,878		16,163
<b>Creditors: amounts falling due after more than one year</b>	15		<u>(19,771)</u>		<u>(23,232)</u>
<b>Net assets excluding pension liability</b>			16,107		(7,069)
<b>Net assets/(liabilities)</b>			<u>16,107</u>		<u>(7,069)</u>
<b>The funds of the charity</b>					
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**

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**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**

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**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.