

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	
		24,578		6,726	
Creditors: amounts falling due within one year	13	(6,858)		(6,001)	
Net current assets			17,720		725
Total assets less current liabilities			49,006		35,878
Creditors: amounts falling due after more than one year	14		(16,372)		(19,771)
Net assets			32,634		16,107
The funds of the charity					
Unrestricted funds	15		32,634		16,107
			32,634		16,107

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	<u>6,542</u>	<u>6,870</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 Number	2024 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

12 Loans and overdrafts

	2025 £	2024 £
Bank loans	19,916	23,372
Payable within one year	3,544	3,601
Payable after one year	16,372	19,771

13 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Bank loans	12	3,544	3,601
Other taxation and social security		662	-
Accruals and deferred income		2,652	2,400
		6,858	6,001

14 Creditors: amounts falling due after more than one year

	Notes	2025 £	2024 £
Bank loans	12	16,372	19,771

15 Unrestricted funds

The unrestricted funds of the charity are noted below:

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
General funds	16,107	243,981	(227,454)	32,634
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	(7,069)	265,983	(242,807)	16,107