

**Report of the Trustees and
Financial Statements
for the Year Ended 31 July 2022
for
The Royal Ulster Constabulary
George Cross Historical Society**

McCleary & Company Ltd
Chartered Accountants
Garvey Studios
14 Longstone Street
Lisburn
Co. Antrim
BT28 1TP

**The Royal Ulster Constabulary
George Cross Historical Society**

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for the Year Ended 31 July 2022**

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**The Royal Ulster Constabulary
George Cross Historical Society**

**Report of the Trustees
for the Year Ended 31 July 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 July 2022. The trustees have adopted the provisions of 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).

INCORPORATION

The charitable company, The Police Historical Society (N.I.) (Incorporating the RUC GC Historical Society) was incorporated on 11 May 2017.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Royal Ulster Constabulary George Cross Historical Society exists to advance public education and understanding of the history of policing in Ireland. It does this through its ownership and management of its historic collection of police artefacts held in the Police Museum at PSNI Headquarters.

The collection covers the history of policing in the north of Ireland from the early 1800s to the present day. The collection includes uniforms, equipment, medals, weapons, vehicles, posters and archives from the early 1800's onwards.

The museum is located at PSNI Headquarters in Belfast and is open daily to the public. It provides outside exhibitions and collaborates both with the Northern Ireland Museums Council and other local museums. The Hon. Secretary/Curator gives regular talks both to visiting individuals and groups and to interested outside bodies. An historical journal and an annual talks programme are produced for society members.

Significant activities

Museum activities throughout the year recovered slowly with the easing of COVID restrictions with the museum fully open for visits in spring 2022.

Staff continued to maintain an historical and genealogical enquiry service in response to queries and carried out historical research on aspects of police history and on artefacts held in the collection. From autumn 2021 the Curator moved to work on a phased retirement basis of three days per week.

The problem with the museum's standalone email address was addressed by the PSNI ICS technical setting up a separate inbox within the common terminal for outside enquiries.

A major development was the establishment of a project group under the Deputy Chief Constable for a new police museum. An architect in PSNI Estates Services was also appointed as the project sponsor and a number of planning meetings were held with the society trustees and other stakeholders with a view to the new museum being opened in three to four years' time.

The society's monthly talks programme was able to be resumed on a face-to-face basis in the autumn and thanks must go to Dr Lavinia Boyce for putting together an interesting and varied programme.

During the year the resignation of all the trustees to the original trust deeds of 1993 and 2003 were secured and the society awaits confirmation from the Charity Commission NI that it may now transfer its assets and transition to new the charitable company.

This concludes the trustees report.

**The Royal Ulster Constabulary
George Cross Historical Society**

**Report of the Trustees
for the Year Ended 31 July 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Organisational structure

The Society is governed by a management committee elected annually at the society AGM, comprising the following office bearers: Chair (vacant), 2 Vice Chairs, Honorary Secretary, Honorary Assistant Secretary, Honorary Treasurer, Membership Secretary (vacant) and in the period in question 7 trustees. The management committee meets every two months to receive reports from the society office bearers. Office bearers and trustees receive no remuneration in respect of their services to the charity.

The management committee delegates the day-to-day management of the collection and the Police Museum to the Honorary Secretary, who is also Curator of the Police Museum and as such a part-time PSNI employee. The Curator is assisted by an assistant who is also a full-time PSNI employee

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

100306

Principal address

PSNI Headquarters
65 Knock Road
Belfast
Co. Antrim
BT5 6LE

Trustees

Mr Thomas Fulton
Mr Derek McAllister Vice Chair (resigned 9.9.21)
Mr Ronald Meharg Membership Secretary (resigned 25.8.21)
Mr Frederick Hall
Mr David Orr Vice Chair
Mr Robert James Black Hon. Assistant Secretary
Dr Lavinia Boyce Hon. Treasurer
Mr George Clarke Vice Chair
Mr William Swann
Mr Geoffrey Ward
Mr Ronald Galwey
Ms Frances Andrea Morrow
Mr Gavin Boyd (appointed 26.10.21)

Independent Examiner

McCleary & Company Ltd
Chartered Accountants
Garvey Studios
14 Longstone Street
Lisburn
Co. Antrim
BT28 1TP

**The Royal Ulster Constabulary
George Cross Historical Society**

**Report of the Trustees
for the Year Ended 31 July 2022**

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

Danske Bank
520 Upper Newtownards Road
Belfast
BT4 3HD

Solicitors

Edwards and Company
28 Hill Street
Belfast
BT1 2LA

Approved by order of the board of trustees on 21 September 2022 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'G Clarke', with a small dot at the end.

Mr George Clarke - Trustee

**Independent Examiner's Report to the Trustees of
The Royal Ulster Constabulary
George Cross Historical Society**

I report on the accounts of the company for the year ended 31 July 2022, which are set out on pages five to twelve.

Respective responsibilities of charity trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008 ('the Act').

I have examined your charity's accounts as required under section 65 of the Charities Act. In carrying out my examination I have followed the Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. It is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

Basis of the independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act.
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



John McCleary
FCA
McCleary & Company Ltd
Chartered Accountants
Garvey Studios
14 Longstone Street
Lisburn
Co. Antrim
BT28 1TP

21 September 2022

**The Royal Ulster Constabulary
George Cross Historical Society**

**Statement of Financial Activities
for the Year Ended 31 July 2022**

	Notes	31.7.22 Unrestricted fund £	31.7.21 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	5,558	4,745
Other trading activities	3	4,400	1,606
Investment income	4	1	1
Other income		<u>3,924</u>	<u>4,153</u>
Total		13,883	10,505
 EXPENDITURE ON			
Raising funds	5	2,073	807
Charitable activities			
Support costs		8,858	5,316
Total		<u>10,931</u>	<u>6,123</u>
NET INCOME		2,952	4,382
 RECONCILIATION OF FUNDS			
Total funds brought forward		25,535	21,153
TOTAL FUNDS CARRIED FORWARD		<u>28,487</u>	<u>25,535</u>

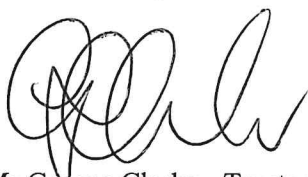
The notes form part of these financial statements

**The Royal Ulster Constabulary
George Cross Historical Society**

**Balance Sheet
31 July 2022**

	Notes	31.7.22 Unrestricted fund £	31.7.21 Total funds £
CURRENT ASSETS			
Stocks	9	2,500	-
Debtors	10	324	-
Cash at bank		<u>26,772</u>	<u>26,590</u>
		29,596	26,590
CREDITORS			
Amounts falling due within one year	11	(1,109)	(1,055)
		<u>28,487</u>	<u>25,535</u>
NET CURRENT ASSETS			
		<u>28,487</u>	<u>25,535</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>28,487</u>	<u>25,535</u>
NET ASSETS			
		<u>28,487</u>	<u>25,535</u>
FUNDS			
Unrestricted funds	12	<u>28,487</u>	<u>25,535</u>
TOTAL FUNDS			
		<u>28,487</u>	<u>25,535</u>

The financial statements were approved and authorised for issue by the Board of Trustees and authorised for issue on 21 September 2022 and were signed on its behalf by:



Mr George Clarke - Trustee

**The Royal Ulster Constabulary
George Cross Historical Society**

**Notes to the Financial Statements
for the Year Ended 31 July 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act (Northern Ireland) 2008. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**The Royal Ulster Constabulary
George Cross Historical Society**

**Notes to the Financial Statements - continued
for the Year Ended 31 July 2022**

2.	DONATIONS AND LEGACIES	31.7.22	31.7.21
		£	£
	Donations	5,161	3,453
	Subscriptions	<u>397</u>	<u>1,292</u>
		<u>5,558</u>	<u>4,745</u>
3.	OTHER TRADING ACTIVITIES	31.7.22	31.7.21
		£	£
	Shop income	<u>4,400</u>	<u>1,606</u>
4.	INVESTMENT INCOME	31.7.22	31.7.21
		£	£
	Deposit account interest	<u>1</u>	<u>1</u>
5.	RAISING FUNDS		
	Other trading activities	31.7.22	31.7.21
		£	£
	Purchases	124	615
	Trustees' expenses	500	-
	Speakers	60	25
	Equipment	459	36
	Membership fees	<u>930</u>	<u>131</u>
		<u>2,073</u>	<u>807</u>

**The Royal Ulster Constabulary
George Cross Historical Society**

**Notes to the Financial Statements - continued
for the Year Ended 31 July 2022**

6. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Support costs	<u>4,648</u>	<u>80</u>	<u>4,130</u>	<u>8,858</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2022 nor for the year ended 31 July 2021.

Trustees' expenses

	31.7.22	31.7.21
	£	£
Trustees' expenses	<u>500</u>	<u>-</u>

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	4,745
Other trading activities	1,606
Investment income	1
Other income	<u>4,153</u>
Total	10,505
 EXPENDITURE ON	
Raising funds	807
Charitable activities	
Support costs	5,316
	<u> </u>
Total	6,123
	<u> </u>
NET INCOME	4,382
 RECONCILIATION OF FUNDS	
Total funds brought forward	21,153

**The Royal Ulster Constabulary
George Cross Historical Society**

**Notes to the Financial Statements - continued
for the Year Ended 31 July 2022**

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES -
continued**

Unrestricted
fund
£

**TOTAL FUNDS CARRIED
FORWARD**

25,535

9. STOCKS

	31.7.22	31.7.21
	£	£
Finished goods	<u>2,500</u>	<u>-</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.22	31.7.21
	£	£
VAT	<u>324</u>	<u>-</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.22	31.7.21
	£	£
Taxation and social security	-	105
Other creditors	<u>1,109</u>	<u>950</u>
	<u>1,109</u>	<u>1,055</u>

12. MOVEMENT IN FUNDS

	At 1.8.21	Net movement in funds	At 31.7.22
	£	£	£
Unrestricted funds			
General fund	25,535	2,952	28,487
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>25,535</u>	<u>2,952</u>	<u>28,487</u>

**The Royal Ulster Constabulary
George Cross Historical Society**

**Notes to the Financial Statements - continued
for the Year Ended 31 July 2022**

12. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	13,883	(10,931)	2,952
	-----	-----	-----
TOTAL FUNDS	<u>13,883</u>	<u>(10,931)</u>	<u>2,952</u>

Comparatives for movement in funds

	At 1.8.20 £	Net movement in funds £	At 31.7.21 £
Unrestricted funds			
General fund	21,153	4,382	25,535
	-----	-----	-----
TOTAL FUNDS	<u>21,153</u>	<u>4,382</u>	<u>25,535</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	10,505	(6,123)	4,382
	-----	-----	-----
TOTAL FUNDS	<u>10,505</u>	<u>(6,123)</u>	<u>4,382</u>

**The Royal Ulster Constabulary
George Cross Historical Society**

**Notes to the Financial Statements - continued
for the Year Ended 31 July 2022**

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.8.20 £	Net movement in funds £	At 31.7.22 £
Unrestricted funds			
General fund	21,153	7,334	28,487
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>21,153</u>	<u>7,334</u>	<u>28,487</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	24,388	(17,054)	7,334
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>24,388</u>	<u>(17,054)</u>	<u>7,334</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2022.

**The Royal Ulster Constabulary
George Cross Historical Society**

**Detailed Statement of Financial Activities
for the Year Ended 31 July 2022**

	31.7.22 £	31.7.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	5,161	3,453
Subscriptions	<u>397</u>	<u>1,292</u>
	5,558	4,745
Other trading activities		
Shop income	4,400	1,606
Investment income		
Deposit account interest	1	1
Other income		
Sundry income	<u>3,924</u>	<u>4,153</u>
Total incoming resources	13,883	10,505
EXPENDITURE		
Other trading activities		
Purchases	124	615
Trustees' expenses	500	-
Speakers	60	25
Equipment	459	36
Membership fees	<u>930</u>	<u>131</u>
	2,073	807
Support costs		
Management		
Insurance	4,193	4,146
Sundries	<u>455</u>	<u>54</u>
	4,648	4,200
Finance		
Bank charges	80	56
Governance costs		
Accountancy and legal fees	1,110	1,060
Carried forward	1,110	1,060

This page does not form part of the statutory financial statements

**The Royal Ulster Constabulary
George Cross Historical Society**

**Detailed Statement of Financial Activities
for the Year Ended 31 July 2022**

	31.7.22	31.7.21
	£	£
Governance costs		
Brought forward	1,110	1,060
Legal and professional fees	<u>3,020</u>	<u>-</u>
	<u>4,130</u>	<u>1,060</u>
Total resources expended	<u>10,931</u>	<u>6,123</u>
Net income	<u>2,952</u>	<u>4,382</u>

This page does not form part of the statutory financial statements