

**Report of the Trustees and
Financial Statements
for the Year Ended 31 July 2023
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 2023**

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

**Report of the Trustees
for the Year Ended 31 July 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 July 2023. 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 annual talks programme is produced for society members and it is hoped to restart the society journal in a digital format, having been in abeyance since COVID.

Significant activities

Museum activities continued to recover throughout the year in the aftermath of COVID.

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 development work for a new museum reached fruition with the signing of a memorandum of understanding between the society and the PSNI for the governance and running of the planned new museum. This allowed the museum to achieve full museum accreditation status with the Arts Council.

During the year major exhibitions were mounted at the Police College to celebrate the centenary of policing in Northern Ireland and 50 years of the police part-time reserve. A growing number of talks were given throughout the year to a range of outside bodies, such as local history and genealogical societies.

The society's monthly talks programme continued and thanks must go to Dr Lavinia Boyce for putting together an interesting and varied programme. The society hope in future to have a zoom facility to allow a wider audience for the talks.

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 the new charitable company.

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

**Report of the Trustees
for the Year Ended 31 July 2023**

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, Honorary Assistant Treasurer, Membership Secretary and in the period in question 6 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 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 (Resigned August 2022)
Mr Geoffrey Ward
Mr Ronald Galwey
Ms Frances Andrea Morrow
Mr Gavin Boyd
Mr Hugh Forrester Hon. Secretary
Mr Philip Robinson (Appointed September 2022)

Independent Examiner

John McCleary FCA
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 2023**

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 16 October 2023 and signed on its behalf by:



.....
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 2023, 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

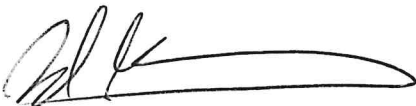
I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the 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

Date: 16 October 2023

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

**Statement of Financial Activities
for the Year Ended 31 July 2023**

	Notes	31.7.23 Unrestricted fund £	31.7.22 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	3,403	5,558
Other trading activities	3	6,317	4,400
Investment income	4	67	1
Other income		<u>4,542</u>	<u>3,924</u>
Total		<u>14,329</u>	<u>13,883</u>
 EXPENDITURE ON			
Raising funds	5	3,994	2,073
Charitable activities			
Support costs		<u>7,353</u>	<u>8,858</u>
Total		<u>11,347</u>	<u>10,931</u>
 NET INCOME			
		2,982	2,952
 RECONCILIATION OF FUNDS			
Total funds brought forward		28,487	25,535
 TOTAL FUNDS CARRIED FORWARD			
		<u>31,469</u>	<u>28,487</u>

The notes form part of these financial statements

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

**Balance Sheet
31 July 2023**

	Notes	31.7.23 Unrestricted fund £	31.7.22 Total funds £
CURRENT ASSETS			
Stocks	9	2,500	2,500
Debtors	10	35	324
Cash at bank		<u>30,090</u>	<u>26,772</u>
		32,625	29,596
CREDITORS			
Amounts falling due within one year	11	(1,156)	(1,109)
		<u>31,469</u>	<u>28,487</u>
NET CURRENT ASSETS			
		<u>31,469</u>	<u>28,487</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>31,469</u>	<u>28,487</u>
NET ASSETS			
		<u>31,469</u>	<u>28,487</u>
FUNDS			
Unrestricted funds	12	<u>31,469</u>	<u>28,487</u>
TOTAL FUNDS			
		<u>31,469</u>	<u>28,487</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 16 October 2023 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 2023**

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.

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

**Notes to the Financial Statements - continued
for the Year Ended 31 July 2023**

2.	DONATIONS AND LEGACIES	31.7.23	31.7.22
		£	£
	Donations	2,776	5,161
	Subscriptions	<u>627</u>	<u>397</u>
		<u>3,403</u>	<u>5,558</u>
3.	OTHER TRADING ACTIVITIES	31.7.23	31.7.22
		£	£
	Shop income	<u>6,317</u>	<u>4,400</u>
4.	INVESTMENT INCOME	31.7.23	31.7.22
		£	£
	Deposit account interest	<u>67</u>	<u>1</u>
5.	RAISING FUNDS		
	Other trading activities	31.7.23	31.7.22
		£	£
	Purchases	3,305	124
	Trustees' expenses	-	500
	Speakers	170	60
	Equipment	-	459
	Membership fees	<u>519</u>	<u>930</u>
		<u>3,994</u>	<u>2,073</u>

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

**Notes to the Financial Statements - continued
for the Year Ended 31 July 2023**

6. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Support costs	<u>5,024</u>	<u>124</u>	<u>2,205</u>	<u>7,353</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2023 nor for the year ended 31 July 2022.

Trustees' expenses

	31.7.23	31.7.22
	£	£
Trustees' expenses	<u>-</u>	<u>500</u>

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

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

**Notes to the Financial Statements - continued
for the Year Ended 31 July 2023**

9.	STOCKS		
		31.7.23	31.7.22
		£	£
	Finished goods	<u>2,500</u>	<u>2,500</u>
10.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
		31.7.23	31.7.22
		£	£
	VAT	<u>35</u>	<u>324</u>
11.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
		31.7.23	31.7.22
		£	£
	Other creditors	<u>1,156</u>	<u>1,109</u>
12.	MOVEMENT IN FUNDS		
		At 1.8.22	Net movement in funds
		£	At 31.7.23
	Unrestricted funds		£
	General fund	28,487	2,982
		<u> </u>	<u> </u>
	TOTAL FUNDS	<u>28,487</u>	<u>2,982</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	14,329	(11,347)	2,982
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>14,329</u>	<u>(11,347)</u>	<u>2,982</u>

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

**Notes to the Financial Statements - continued
for the Year Ended 31 July 2023**

12. MOVEMENT IN FUNDS - continued

Comparatives for 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
	_____	_____	_____
TOTAL FUNDS	<u>25,535</u>	<u>2,952</u>	<u>28,487</u>

Comparative 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>

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

	At 1.8.21 £	Net movement in funds £	At 31.7.23 £
Unrestricted funds			
General fund	25,535	5,934	31,469
	_____	_____	_____
TOTAL FUNDS	<u>25,535</u>	<u>5,934</u>	<u>31,469</u>

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

**Notes to the Financial Statements - continued
for the Year Ended 31 July 2023**

12. MOVEMENT IN FUNDS - continued

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	28,212	(22,278)	5,934
	—————	—————	—————
TOTAL FUNDS	<u>28,212</u>	<u>(22,278)</u>	<u>5,934</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2023.

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

**Detailed Statement of Financial Activities
for the Year Ended 31 July 2023**

	31.7.23 £	31.7.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	2,776	5,161
Subscriptions	<u>627</u>	<u>397</u>
	3,403	5,558
Other trading activities		
Shop income	6,317	4,400
Investment income		
Deposit account interest	67	1
Other income		
Sundry income	<u>4,542</u>	<u>3,924</u>
Total incoming resources	14,329	13,883
EXPENDITURE		
Other trading activities		
Purchases	3,305	124
Trustees' expenses	-	500
Speakers	170	60
Equipment	-	459
Membership fees	<u>519</u>	<u>930</u>
	3,994	2,073
Support costs		
Management		
Insurance	4,357	4,193
Sundries	<u>667</u>	<u>455</u>
	5,024	4,648
Finance		
Bank charges	124	80
Governance costs		
Accountancy and legal fees	1,145	1,110
Carried forward	1,145	1,110

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 2023**

	31.7.23	31.7.22
	£	£
Governance costs		
Brought forward	1,145	1,110
Legal and professional fees	<u>1,060</u>	<u>3,020</u>
	<u>2,205</u>	<u>4,130</u>
Total resources expended	<u>11,347</u>	<u>10,931</u>
Net income	<u><u>2,982</u></u>	<u><u>2,952</u></u>

This page does not form part of the statutory financial statements