

**The Royal Ulster Constabulary George Cross Historical Society**  
**Annual Report and Unaudited Financial Statements**  
**for the financial period ended 21 June 2024**

# The Royal Ulster Constabulary George Cross Historical Society

## CONTENTS

	<b>Page</b>
Reference and Administrative Information	3
Trustees' Report	4 - 5
Statement of Trustees' Responsibilities	6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 - 12

# The Royal Ulster Constabulary George Cross Historical Society

## REFERENCE AND ADMINISTRATIVE INFORMATION

<b>Trustees</b>	Mr Thomas Fulton Mr Frederick Hall Mr David Orr - Vice Chair 2 (Resigned 31 August 2023) Mr Robert James Black - Hon. Assistant Secretary Dr Lavinia Boyce - Hon. Treasurer Mr George Clarke - Vice Chair Mr Geoffrey Ward Mr Ronald Galwey Ms Frances Andrea Morrow - Vice Chair 2 Mr Gavin Boyd Mr Hugh Forrester - Hon. Secretary Mr Philip Robinson
<b>Charity Number in Northern Ireland</b>	100306
<b>Principal Address</b>	PSNI Headquarters 65 Knock Road Belfast Co Antrim BT5 6LE
<b>Independent Examiner</b>	McCleary & Company Ltd Chartered Accountants Garvey Studios 14 Longstone Street Lisburn Co. Antrim
<b>Principal Bankers</b>	Danske Bank Donegal Square West Belfast BT1 6JS
<b>Solicitors</b>	Edwards and Company 28 Hill Street Belfast BT1 2LA

# The Royal Ulster Constabulary George Cross Historical Society

## TRUSTEES' REPORT

for the financial period ended 21 June 2024

The trustees present their Trustees' Report and the unaudited financial statements for the financial period ended 21 June 2024.

The charity is a registered charity and although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

### Mission, Objectives and Strategy

#### Objectives

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 Northern 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 located at PSNI Headquarters in Belfast 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 historical journal in a digital format, having been in abeyance since Covid.

#### Significant activities

Museum activities continued throughout the year with the museum open daily for visits.

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. The Curator moved to work on a phased retirement basis of three days per week but has now retired from 31 December 2023. A new curator has been appointed.

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.

The society's monthly talks programme and thanks must go to Dr Lavinia Boyce for putting together an interesting and varied programme. The society hopes 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. The society obtained confirmation from the Charity Commission NI that it may now transfer its assets and transition to the charitable company. This took place on 21 June 2024.

### Structure, Governance and Management

#### Structure

The Society is governed by a management committee elected annually at the society's AGM, comprising the following office bearers: Chair (vacant), 2 Vice Chairs, Honorary Secretary, Honorary Assistant Secretary, Honorary Treasurer, Honorary Assistant Treasurer (vacant), Membership Secretary (vacant) and in the period in question 6 trustees. The management committee met 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 full-time PSNI employee. The Curator has an assistant who is a full-time Admin Support Officer employed by the PSNI.

#### Governance

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

#### Financial Review

The results for the financial period are set out on page 8 and additional notes are provided showing income and expenditure in greater detail.

# The Royal Ulster Constabulary George Cross Historical Society TRUSTEES' REPORT

for the financial period ended 21 June 2024

## Results and Dividends

At the end of the financial period the charity has assets of £0.00 (Jul 23 - £32,625) and liabilities of £0.00 (Jul 23 - £1,155). The net assets of the charity have decreased by £(31,470).

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

## Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. The Royal Ulster Constabulary George Cross Historical Society subscribes to and is compliant with the following:

- The Charities SORP (FRS 102)

## INCORPORATION

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

Approved by the Board of Trustees on 23 September 2024 and signed on its behalf by:



---

Mr George Clarke - Vice Chair  
Trustee

---

# The Royal Ulster Constabulary George Cross Historical Society

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial period ended 21 June 2024

The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial period which give a true and fair view of the assets, liabilities and financial position of the charity as at the financial period end date and of the surplus or deficit of the charity and otherwise comply with the Charities Act (Northern Ireland) 2008.

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on 23 September 2024 and signed on its behalf by:



Mr George Clarke - Vice Chair  
Trustee

---

**The Royal Ulster Constabulary George Cross Historical Society**  
**INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES**  
**OF THE ROYAL ULSTER CONSTABULARY GEORGE CROSS**  
**HISTORICAL SOCIETY**

I have examined the financial statements of the charity for the financial period ended 4 June 2024, which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008. The charity's trustees consider that an audit is not required for this financial period under the Charities Act (Northern Ireland) 2008 and that an independent examination is required.

It is my responsibility to:

- examine the financial statements under section 65 of the Charities Act;
- follow the procedures laid down by the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to our attention.

**Basis of independent examiner's report**

I have examined your charity financial statements 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. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with my examination, no matter has come to my attention which gives me cause to believe that in any material respect:

- accounting records were not kept in accordance with section 63 of the Charities Act
- the financial statements do not accord with those accounting records
- the financial statements have not been prepared in accordance with the 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 (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

**Independent examiner's statement**

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.



**John McCleary FCA**  
**MCCLEARY & COMPANY LTD**  
Chartered Accountants  
Garvey Studios  
14 Longstone Street  
Lisburn  
Co. Antrim

**Date: 23 September 2024**

# The Royal Ulster Constabulary George Cross Historical Society

## STATEMENT OF FINANCIAL ACTIVITIES

for the financial period ended 21 June 2024

	Notes	Unrestricted Funds Jun 24 £	Total Funds Jun 24 £	Unrestricted Funds Jul 23 £	Total Funds Jul 23 £
<b>Income</b>					
Donations and legacies	4.1	557	557	3,404	3,404
Other trading activities	4.2	3,329	3,329	6,317	6,317
Investments	4.3	194	194	67	67
Other income	4.4	111	111	4,542	4,542
<b>Total income</b>		<b>4,191</b>	<b>4,191</b>	<b>14,330</b>	<b>14,330</b>
<b>Expenditure</b>					
Raising funds	5.1	2,326	2,326	3,994	3,994
Charitable activities	5.2	3,361	3,361	7,353	7,353
<b>Total Expenditure</b>		<b>5,687</b>	<b>5,687</b>	<b>11,347</b>	<b>11,347</b>
<b>Net income/(expenditure) before exceptional items</b>		<b>(1,496)</b>	<b>(1,496)</b>	<b>2,983</b>	<b>2,983</b>
Exceptional items: Transfer of Funds		(29,974)	(29,974)	-	-
<b>Net income/(expenditure) after exceptional items</b>		<b>(31,470)</b>	<b>(31,470)</b>	<b>2,983</b>	<b>2,983</b>
Transfers between funds		-	-	-	-
<b>Net movement in funds for the financial period</b>		<b>(31,470)</b>	<b>(31,470)</b>	<b>2,983</b>	<b>2,983</b>
<b>Reconciliation of funds:</b>					
Total funds beginning of the year	13	31,470	31,470	28,487	28,487
<b>Total funds at the end of the year</b>		<b>0</b>	<b>0</b>	<b>31,470</b>	<b>31,470</b>

The Statement of Financial Activities includes all gains and losses recognised in the financial period. All income and expenditure relate to continuing activities.

**The Royal Ulster Constabulary George Cross Historical Society**  
**BALANCE SHEET**  
as at 21 June 2024

	Notes	Jun 24 £	Jul 23 £
<b>Current Assets</b>			
Stocks	8	-	2,500
Debtors	9	-	35
Cash at bank and in hand		-	30,090
		<hr/>	<hr/>
		-	32,625
<b>Creditors: Amounts falling due within one year</b>	10	-	(1,155)
		<hr/>	<hr/>
<b>Net Current (Liabilities)/Assets</b>		-	31,470
		<hr/>	<hr/>
<b>Total Assets less Current Liabilities</b>		-	31,470
		<hr/> <hr/>	<hr/> <hr/>
<b>Funds</b>			
General fund (unrestricted)		-	31,470
		<hr/>	<hr/>
<b>Total funds</b>	13	-	31,470
		<hr/> <hr/>	<hr/> <hr/>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 23 September 2024 and signed on its behalf by



Mr George Clarke - Vice Chair  
Trustee

# The Royal Ulster Constabulary George Cross Historical Society

## NOTES TO THE FINANCIAL STATEMENTS

for the financial period ended 21 June 2024

### 1. GENERAL INFORMATION

The Royal Ulster Constabulary George Cross Historical Society is a charity incorporated in Northern Ireland. The registered office of the charity is which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

#### Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "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", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

#### Statement of compliance

#### Fund accounting

#### Restricted funds

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.

#### Unrestricted funds

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

#### Income

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

#### Income from charitable activities

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.

#### Inventories

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

#### Taxation and deferred taxation

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

### 3. PERIOD OF FINANCIAL STATEMENTS

The financial statements are for the 11 month period ended 4 June 2024.

### 4. INCOME

#### 4.1 DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Jun 24 £	Jul 23 £
Donations and legacies	557	-	557	3,404

## The Royal Ulster Constabulary George Cross Historical Society

### NOTES TO THE FINANCIAL STATEMENTS

for the financial period ended 21 June 2024

<b>4.2</b>	<b>OTHER TRADING ACTIVITIES</b>		<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Jun 24</b>	<b>Jul 23</b>
			£	£	£	£
	Other trading activities		<u>3,329</u>	<u>-</u>	<u>3,329</u>	<u>6,317</u>
<b>4.3</b>	<b>INVESTMENTS</b>		<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Jun 24</b>	<b>Jul 23</b>
			£	£	£	£
	Investments		<u>194</u>	<u>-</u>	<u>194</u>	<u>67</u>
<b>4.4</b>	<b>OTHER INCOME</b>		<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Jun 24</b>	<b>Jul 23</b>
			£	£	£	£
	Other income		<u>111</u>	<u>-</u>	<u>111</u>	<u>4,542</u>
<b>5.</b>	<b>EXPENDITURE</b>					
<b>5.1</b>	<b>RAISING FUNDS</b>	<b>Direct Costs</b>	<b>Other Costs</b>	<b>Support Costs</b>	<b>Jun 24</b>	<b>Jul 23</b>
		£	£	£	£	£
	Raising funds	<u>2,326</u>	<u>-</u>	<u>-</u>	<u>2,326</u>	<u>3,994</u>
<b>5.2</b>	<b>CHARITABLE ACTIVITIES</b>	<b>Direct Costs</b>	<b>Other Costs</b>	<b>Support Costs</b>	<b>Jun 24</b>	<b>Jul 23</b>
		£	£	£	£	£
	Expenditure on charitable activities	<u>478</u>	<u>-</u>	<u>2,883</u>	<u>3,361</u>	<u>7,353</u>
<b>5.3</b>	<b>SUPPORT COSTS</b>		<b>Cost of Raising Funds</b>	<b>Charitable Activities</b>	<b>Jun 24</b>	<b>Jul 23</b>
			£	£	£	£
	Support		<u>-</u>	<u>2,883</u>	<u>2,883</u>	<u>7,353</u>
<b>6.</b>	<b>ANALYSIS OF SUPPORT COSTS</b>				<b>Jun 24</b>	<b>Jul 23</b>
					£	£
	Support				<u>2,883</u>	<u>7,353</u>
<b>7.</b>	<b>INVESTMENT AND OTHER INCOME</b>				<b>Jun 24</b>	<b>Jul 23</b>
					£	£
	Sundry income				112	4,542
	Bank interest				194	67
					<u>306</u>	<u>4,609</u>
<b>8.</b>	<b>STOCKS</b>				<b>Jun 24</b>	<b>Jul 23</b>
					£	£
	Finished goods and goods for resale				<u>-</u>	<u>2,500</u>

**The Royal Ulster Constabulary George Cross Historical Society**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the financial period ended 21 June 2024

<b>9. DEBTORS</b>		<b>Jun 24</b>	<b>Jul 23</b>		
		<b>£</b>	<b>£</b>		
Taxation and social security costs (Note 11)		-	35		
		<u>-</u>	<u>35</u>		
<b>10. CREDITORS</b>		<b>Jun 24</b>	<b>Jul 23</b>		
<b>Amounts falling due within one year</b>		<b>£</b>	<b>£</b>		
Accruals and deferred income		-	1,155		
		<u>-</u>	<u>1,155</u>		
<b>11. TAXATION AND SOCIAL SECURITY</b>		<b>Jun 24</b>	<b>Jul 23</b>		
		<b>£</b>	<b>£</b>		
<b>Debtors:</b>					
VAT		-	35		
		<u>-</u>	<u>35</u>		
<b>12. RESERVES</b>					
	<b>Funds</b>		<b>Total</b>		
		<b>£</b>	<b>£</b>		
(Deficit)/Surplus for the financial period		(31,470)	-		
At the end of the year		<u>(31,470)</u>	<u>31,470</u>		
		<u>(31,470)</u>	<u>-</u>		
<b>13. FUNDS</b>					
<b>13.1 RECONCILIATION OF MOVEMENT IN FUNDS</b>		<b>Unrestricted Funds</b>	<b>Total Funds</b>		
		<b>£</b>	<b>£</b>		
At 1 August 2022		28,487	28,487		
Movement during the financial year		2,983	2,983		
		<u>31,470</u>	<u>31,470</u>		
At 31 July 2023		31,470	31,470		
Movement during the financial year		(31,470)	(31,470)		
		<u>-</u>	<u>-</u>		
At 4 June 2024		-	-		
		<u>-</u>	<u>-</u>		
<b>13.2 ANALYSIS OF MOVEMENTS ON FUNDS</b>					
	<b>Balance</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Balance</b>
	<b>1 August</b>			<b>between</b>	<b>4 June</b>
	<b>2023</b>			<b>funds</b>	<b>Jun 24</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Unrestricted General	31,470	4,192	35,662	-	-
<b>Total funds</b>	<u>31,470</u>	<u>4,192</u>	<u>35,662</u>	<u>-</u>	<u>-</u>

**14. POST-BALANCE SHEET EVENTS**

There have been no significant events affecting the Charity since the financial period-end.