

**Company Registration Number: NI645713**  
**Charity Number: 106672**

**The Police Historical Society (N.I.) (Incorporating the RUC GC Historical Society)**  
(A company limited by guarantee, not having a share capital)

**Annual Report and Unaudited Financial Statements**

**for the financial year ended 31 May 2025**

**The Police Historical Society (N.I.) (Incorporating the RUC GC Historical Society)**  
(A company limited by guarantee, not having a share capital)

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# The Police Historical Society (N.I.) (Incorporating the RUC GC Historical Society)

(A company limited by guarantee, not having a share capital)

## TRUSTEES' AND OTHER INFORMATION

<b>Trustees</b>	Dr Lavinia Boyce Mr George Clarke Mr Thomas Fulton Mr Frederick Hall Mr Geoffrey Ward Mr Robert James Black Mr Ronald Galwey Mrs Frances Morrow Mr Gavin Boyd Mr Philip Robinson
<b>Company Secretary</b>	Ms Andrea Hutton (Appointed 24 June 2024)
<b>Charity Number in Northern Ireland</b>	106672
<b>Company Registration Number</b>	NI645713
<b>Registered Office</b>	PSNI Headquarters 65 Knock Road Belfast Co Antrim BT5 6LE United Kingdom
<b>Independent Examiner</b>	McCleary & Company Ltd Chartered Accountants Garvey Studios 14 Longstone Street Lisburn Co Antrim BT28 1TP United Kingdom
<b>Principal Bankers</b>	Danske Bank 520 Upper Newtownards Road Belfast BT4 3HD
<b>Solicitors</b>	Edwards and Company 28 Hill Street Belfast BT1 2LA

# **The Police Historical Society (N.I.) (Incorporating the RUC GC Historical Society)**

(A company limited by guarantee, not having a share capital)

## **TRUSTEES' ANNUAL REPORT**

for the financial year ended 31 May 2025

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the unaudited financial statements for the financial year ended 31 May 2025.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: 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).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of The Police Historical Society (N.I.) (Incorporating the RUC GC Historical Society) present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 May 2025.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 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.

### **Structure, Governance and Management**

#### **Structure**

The Police Historical Society (NI) (Incorporating the Royal Ulster Constabulary RUC GC 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 Police Service of NI Headquarters.

The collection covers the history of policing in Northern Ireland from the early 1800's 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 exhibitions and collaborates both with the Northern Ireland Museums Council and other local museums. The Secretary/Collections Manager gives regular talks both to visiting individuals and groups and to interested outside bodies. An annual talks programme is produced for society members.

#### **Governance**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

#### **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 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 continued with interesting and varied subjects. The Society hopes in future to have a zoom facility to allow a wider audience for the talks.

During the year the assets from The Royal Ulster Constabulary George Cross Historical Society were transferred to the charitable company.

#### **Financial Review**

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

#### **Financial Results**

At the end of the financial year the charity has assets of £30,906 (2024 - £0.00) and liabilities of £1,250 (2024 - £0.00). The net assets of the charity have increased by £29,656.

# **The Police Historical Society (N.I.) (Incorporating the RUC GC Historical Society)**

(A company limited by guarantee, not having a share capital)

## **TRUSTEES' ANNUAL REPORT**

for the financial year ended 31 May 2025

### **Trustees**

The trustees who served throughout the financial year, except as noted, were as follows:

Dr Lavinia Boyce  
Mr George Clarke  
Mr Thomas Fulton  
Mr Frederick Hall  
Mr Geoffrey Ward  
Mr Robert James Black  
Mr Ronald Galwey  
Mrs Frances Morrow  
Mr Gavin Boyd  
Mr Philip Robinson

The secretary who served during the financial year was:

Ms Andrea Hutton (Appointed 24 June 2024)

### **Compliance with Sector-Wide Legislation and Standards**

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. The Police Historical Society (N.I.) (Incorporating the RUC GC Historical Society) subscribes to and is compliant with the following:

- The Companies Act 2006
- The Charities SORP (FRS 102)

**Approved by the Board of Trustees on 1 October 2025 and signed on its behalf by:**



\_\_\_\_\_  
**Mr George Clarke**  
Trustee

# **The Police Historical Society (N.I.) (Incorporating the RUC GC Historical Society)**

(A company limited by guarantee, not having a share capital)

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

for the financial year ended 31 May 2025

The trustees, who are also directors of The Police Historical Society (N.I.) (Incorporating the RUC GC Historical Society) for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the trustees as the directors to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the net income or expenditure of the charity for that period.


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

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, 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 Companies Act 2006. 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 1 October 2025 and signed on its behalf by:**

  
\_\_\_\_\_

**Mr George Clarke**  
Trustee

**The Police Historical Society (N.I.) (Incorporating the RUC GC Historical Society)**  
(A company limited by guarantee, not having a share capital)

**INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES  
OF THE POLICE HISTORICAL SOCIETY (N.I.) (INCORPORATING THE  
RUC GC HISTORICAL SOCIETY)**

I have examined the financial statements of the charity for the financial year ended 31 May 2025, which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and the related notes.

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. My work has been undertaken so that I might compile the financial statements that I have been engaged to compile, report to the Board of Trustees that I have done so, and state those matters that I have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for my work, or for this report.

**Respective responsibilities of trustees and examiner**

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006. The charity's trustees consider that an audit is not required for this financial year under Chapter 3 of Part 16 of the Companies Act 2006 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 my 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 386 of the Companies Act 2006
- the financial statements do not accord with those accounting records
- the financial statements have not been prepared in accordance with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of 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.



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Elizabeth Chambers FCA  
MCCLEARY & COMPANY LTD  
Chartered Accountants  
Garvey Studios  
14 Longstone Street  
Co Antrim  
BT28 1TP  
United Kingdom

Date: 1 October 2025

**The Police Historical Society (N.I.) (Incorporating the RUC GC Historical Society)**  
(A company limited by guarantee, not having a share capital)  
**STATEMENT OF FINANCIAL ACTIVITIES**  
(Incorporating an Income and Expenditure Account)  
for the financial year ended 31 May 2025

	Notes	Unrestricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
<b>Income</b>				
Donations and legacies	3.1	407	407	-
Other trading activities	3.2	2,983	2,983	-
Investments	3.3	202	202	-
Other income	3.4	374	374	-
<b>Total income</b>		<b>3,966</b>	<b>3,966</b>	-
<b>Expenditure</b>				
Raising funds	4.1	4,112	4,112	-
Charitable activities	4.2	175	175	-
<b>Total Expenditure</b>		<b>4,287</b>	<b>4,287</b>	-
<b>Net income/(expenditure) before exceptional items</b>		<b>(321)</b>	<b>(321)</b>	-
Exceptional items		29,977	29,977	-
<b>Net income/(expenditure) after exceptional items</b>		<b>29,656</b>	<b>29,656</b>	-
Transfers between funds		-	-	-
<b>Net movement in funds for the financial year</b>		<b>29,656</b>	<b>29,656</b>	-
<b>Total funds at the end of the year</b>		<b>29,656</b>	<b>29,656</b>	-

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

# The Police Historical Society (N.I.) (Incorporating the RUC GC Historical Society)

(A company limited by guarantee, not having a share capital)

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 May 2025

### 1. GENERAL INFORMATION

The Police Historical Society (N.I.) (Incorporating the RUC GC Historical Society) is a public benefit entity and a company limited by guarantee incorporated in Northern Ireland. The registered office of the charity is PSNI Headquarters, 65 Knock Road, Belfast, Co Antrim, BT5 6LE, United Kingdom 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".

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

The financial statements of the charity for the financial year ended 31 May 2025 have been prepared on the going concern basis and 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.

#### Fund accounting

The following are the categories of funds maintained:

#### Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

#### 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

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

# The Police Historical Society (N.I.) (Incorporating the RUC GC Historical Society)

(A company limited by guarantee, not having a share capital)

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 May 2025

### Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

### Inventories

Inventories are stated at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items. Cost includes all costs incurred in the normal course of business in bringing them to their present location and condition. Inventories comprise fundraising materials. It is not considered practicable to value inventories of unsold donated goods at the financial year end.

### Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

### Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

### 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. INCOME						
3.1	DONATIONS AND LEGACIES	Unrestricted Funds	Restricted Funds	2025	2024	
		£	£	£	£	
	Donations and legacies	407	-	407	-	
		<u>407</u>	<u>-</u>	<u>407</u>	<u>-</u>	
3.2	OTHER TRADING ACTIVITIES	Unrestricted Funds	Restricted Funds	2025	2024	
		£	£	£	£	
	Other trading activities	2,983	-	2,983	-	
		<u>2,983</u>	<u>-</u>	<u>2,983</u>	<u>-</u>	
3.3	INVESTMENTS	Unrestricted Funds	Restricted Funds	2025	2024	
		£	£	£	£	
	Investments	202	-	202	-	
		<u>202</u>	<u>-</u>	<u>202</u>	<u>-</u>	
3.4	OTHER INCOME	Unrestricted Funds	Restricted Funds	2025	2024	
		£	£	£	£	
	Other income	374	-	374	-	
		<u>374</u>	<u>-</u>	<u>374</u>	<u>-</u>	
4.	EXPENDITURE					
4.1	RAISING FUNDS	Direct Costs	Other Costs	Support Costs	2025	2024
		£	£	£	£	£
	Raising funds	791	-	3,321	4,112	-
		<u>791</u>	<u>-</u>	<u>3,321</u>	<u>4,112</u>	<u>-</u>

# The Police Historical Society (N.I.) (Incorporating the RUC GC Historical Society)

(A company limited by guarantee, not having a share capital)

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 May 2025

<b>4.2 CHARITABLE ACTIVITIES</b>	<b>Direct Costs</b>	<b>Other Costs</b>	<b>Support Costs</b>	<b>2025</b>	<b>2024</b>
	£	£	£	£	£
Expenditure on charitable activities	175	-	-	175	-
<b>4.3 SUPPORT COSTS</b>			<b>Cost of Raising Funds</b>	<b>2025</b>	<b>2024</b>
			£	£	£
Bank Charges			100	100	-
Accountancy			1,721	1,721	-
Legal Fees			1,500	1,500	-
			3,321	3,321	-
<b>5. ANALYSIS OF SUPPORT COSTS</b>	<b>Basis of Apportionment</b>		<b>2025</b>	<b>2024</b>	
			£	£	
Bank Charges	100%		100	-	
Accountancy	100%		1,721	-	
Legal Fees	100%		1,500	-	
			3,321	-	
<b>6. INVESTMENT AND OTHER INCOME</b>			<b>2025</b>	<b>2024</b>	
			£	£	
Bank interest			202	-	
<b>7. STOCKS</b>			<b>2025</b>	<b>2024</b>	
			£	£	
Finished goods and goods for resale			2,358	-	
<b>8. DEBTORS</b>			<b>2025</b>	<b>2024</b>	
			£	£	
Taxation and social security costs			138	-	
<b>9. CREDITORS</b>			<b>2025</b>	<b>2024</b>	
<b>Amounts falling due within one year</b>			£	£	
Accruals and deferred income			1,250	-	
<b>10. RESERVES</b>				<b>2025</b>	
				£	
Surplus for the financial year				29,656	
At the end of the year				29,656	

# The Police Historical Society (N.I.) (Incorporating the RUC GC Historical Society)

(A company limited by guarantee, not having a share capital)

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 May 2025

### 11. FUNDS

#### 11.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds £	Total Funds £
At 1 June 2023	-	-
At 31 May 2024	-	-
Movement during the financial year	29,656	29,656
At 31 May 2025	<u>29,656</u>	<u>29,656</u>

#### 11.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Income £	Expenditure £	Transfers between funds £	Balance 31 May 2025 £
<b>Unrestricted funds</b>				
Unrestricted General	33,943	4,287	-	29,656
<b>Total funds</b>	<u>33,943</u>	<u>4,287</u>	<u>-</u>	<u>29,656</u>

#### 11.3 ANALYSIS OF NET ASSETS BY FUND

	Current assets £	Current liabilities £	Total £
Unrestricted general funds	30,906	(1,250)	29,656
	<u>30,906</u>	<u>(1,250)</u>	<u>29,656</u>

### 12. STATUS

The charity is a company limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £ 1.

### 13. POST-BALANCE SHEET EVENTS

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

### 14. RELATED PARTY TRANSACTIONS

During the year, an exceptional item of £29,977 was recognised in relation to the transfer of funds from the unincorporated charity, The Royal Ulster Constabulary George Cross Historical Society, ceased trading on 21 June 2024. The transfer represents the remaining assets of The Royal Ulster Constabulary George Cross Historical Society and was made in accordance with its governing documents and with the approval of its trustees. The trustees of The Royal Ulster Constabulary George Cross Historical Society include individuals who are also trustees of this charity.

**THE POLICE HISTORICAL SOCIETY (N.I.) (INCORPORATING THE RUC GC HISTORICAL SOCIETY)**  
(A company limited by guarantee, not having a share capital)

**SUPPLEMENTARY INFORMATION**

**RELATING TO THE FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 31 MAY 2025**

# The Police Historical Society (N.I.) (Incorporating the RUC GC Historical Society)

(A company limited by guarantee, not having a share capital)

## SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

Operating Statement

for the financial year ended 31 May 2025

	2025 £	2024 £
<b>Income</b>	<u>3,764</u>	<u>-</u>
<b>Cost of generating funds</b>		
Purchases	933	-
Stock transferred from RUC(George Cross) Historical Society	1,600	-
Closing stock	<u>(2,358)</u>	<u>-</u>
	<u>175</u>	<u>-</u>
<b>Gross surplus</b>	<u>3,589</u>	<u>-</u>
<b>Expenses</b>		
Computer costs	61	-
Legal and professional	1,500	-
Accountancy	1,721	-
Bank charges	100	-
Catering	124	-
Speakers	120	-
General expenses	51	-
Subscriptions	435	-
	<u>4,112</u>	<u>-</u>
<b>Miscellaneous income</b>		
Bank interest	<u>202</u>	<u>-</u>
<b>Net income/(expenditure) before exceptional items</b>	<u>(321)</u>	<u>-</u>
Exceptional items	<u>29,977</u>	<u>-</u>
<b>Net surplus</b>	<u><u>29,656</u></u>	<u><u>-</u></u>