

Company registration number: 10102042

Charity registration number: 1168731

# Museum of Policing in Devon & Cornwall

(A company limited by guarantee)

Annual Report and Financial Statements

for the period from 1 May 2024 to 31 March 2025

Thompson Jenner LLP  
Chartered Accountants  
28 Alexandra Terrace  
Exmouth  
Devon  
EX8 1BD

# **Museum of Policing in Devon & Cornwall**

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## **Museum of Policing in Devon & Cornwall**

### **Reference and Administrative Details**

<b>Chairman</b>	W A Skelly
<b>Trustees</b>	W A Skelly R Ward P F Giles U S Richards M J Laver A H Bickley M A W Alderson S Crane N R Powell M Rothwell I Andrews T C Holmes
<b>Charity Registration Number</b>	1168731
<b>Company Registration Number</b>	10102042
<b>Registered Office</b>	Okehampton Police Station Exeter Road Okehampton Devon EX20 1NN
<b>Independent Examiner</b>	Thompson Jenner LLP Chartered Accountants 28 Alexandra Terrace Exmouth Devon EX8 1BD
<b>Accountants</b>	Thompson Jenner LLP 28 Alexandra Terrace Exmouth Devon EX8 1BD

## **Museum of Policing in Devon & Cornwall**

### **Strategic Report for the Period from 1 May 2024 to 31 March 2025**

The trustees, who are directors for the purposes of company law, present their strategic report for the period from 1 May 2024 to 31 March 2025, in compliance with s414C of the Companies Act 2006.

#### **Financial review**

##### ***Policy on reserves***

A significant three-year grant from Devon & Cornwall Police from April 2022 has allowed the trust's team to make significant progress in bringing the historic collections of the Force into the public eye, whilst developing its strategy for sustainability. Trustees oversee income and expenditure budgets and monitor the forecast reserve level proactively through a dedicated finance subcommittee and at full Board level on a quarterly basis.

##### ***Principal funding sources***

Devon and Cornwall Police continue to be the principal source of the Trust's funding, with our current grant totalling over £417,000 over the three-year period ending in March 2025. That funding is contingent on the Trust reporting annually to the Office of the Police and Crime Commissioner that we

- retain our charity and company status
- provide the annual accounts to the Force as well as the Charity Commission
- provide a satisfactory review of our finances and progressions against our agreed objectives

##### ***Investment policy and objectives***

Investment policy to be developed with external support when funds become available.

##### ***Principal risks and uncertainties***

###### ***Principal risks***

1. Our ability to raise sufficient funds, independent of the police grant to achieve our planned activities. As part of the agreed business case to the Police to work towards becoming more financially sustainable, the Trust agreed to work towards raising £25,000 each year.
2. Continued availability of police premises to store the collection. This is not considered to be a high risk at this stage.

The strategic report was approved by the trustees of the charity on 10 September 2025 and signed on its behalf by:

.....  
W A Skelly  
Chairman

# Museum of Policing in Devon & Cornwall

## Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the period ended 31 March 2025.

### Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	W A Skelly
	R Ward
	P F Giles
	U S Richards
	Mr S J Pearce (resigned 26 November 2024)
	M J Laver
	A H Bickley
	M A W Alderson
	S Crane
	N R Powell
	M Rothwell
	I Andrews
	T C Holmes

### Objectives and activities

#### *Objects and aims*

The objects of the Charity are, for the public benefit:

- ~ advancing education, in particular without limitation in the history of the police and their interaction with the community, and
- ~ promoting civic responsibility and good citizenship
- ~ in particular but without limitation by protecting, celebrating and making available to the public the key aspects of the heritage of policing in the South West of England and operating a collection for public access or exhibition.

Research, cataloguing, archiving and securely maintaining items in the Historic Collection previously held by Devon and Cornwall Police. Developing a programme for the use of the above Collection for exhibitions and educational access. Establishing a fundraising programme to finance current activities and to secure future plans.

# **Museum of Policing in Devon & Cornwall**

## **Trustees' Report**

It is my delight to introduce the annual statement of accounts for the Museum of Policing in Devon & Cornwall for the period May 2024 to March 2025.

These months have been another busy and successful period for the Museum. There were also times of great sadness with the loss of both ex-Chair of Trustees Steve Pearce QPM DL, plus the staunch volunteer of many years at our Okehampton site, Mr Del Crowley. We have marked their passing and reflected on their huge contribution already in official and personal ways. It is worth repeating that the firm foundations on which the Museum now stands is due to the outstanding way in which Steve led the Board, and forged relationships with the Police and Crime Commissioner for the region, and the Chief Constable. The legacy of both Steve and Del will endure.

In May of 2024, we passed the milestone of finalising a new core grant in the form of a £160,000 per annum commissioning agreement 2025 - 2029 with the Office of the Police and Crime Commissioner. The support from Commissioner Alison Hernandez means everything to the Museum and funds the staff and projects which are essential to delivering the aims of the Board. We are greatly in her debt and committed to providing substantial value for the considerable investment which has been made in the living heritage of Devon and Cornwall Police.

In many ways this was exemplified in the second annual "Recognition of Excellence in Policing" event which the Museum co-produced with the force in June 2025. Once again, the planning was led by Museum Patron, John Casson MBE, and the event proved to be a great success, both for the way in which it provided recognition and celebration for many of the hard-working members of Devon and Cornwall Police, but also the relevance of the Museum to policing today. The event generated a surplus of £4.6K as unrestricted funds for other Museum activities.

July 2024 saw the recruitment of Ms Andrea Tester to the post of Projects and Digital Officer, and the redistribution of communication duties amongst the professional services team. The output of communications activity continued to increase in terms of channels and messages, with a particular emphasis on the Museum website, increasing our digital assets through the scanning programme in-house and with partners SDS Group, and on leveraging social media. Growing the Museum's digital footprint continues as a priority workstream going forward.

In August we debuted the extremely well-received "Women in Policing" exhibition at the mini-Museum in Tavistock, and in the Robing Room of the adjacent Guildhall building - the former police station and magistrates' court. The success of the exhibition was such that the closing date was postponed by a month to the end of September. August also saw the great news of the Museum formally attaining Arts Council England "Working Towards Accreditation" status, which is a significant step forward to realising our objectives around collections care leadership, and also an essential stepping stone to progression to a full accreditation application by 2027.

September saw growing use of Tavistock, particularly participation in the National Trust's Heritage Open Days programme once again, with increased opening hours. We were also delighted to host the annual National Police Chiefs' Council "Heritage Portfolio Conference" at force HQ in Exeter. This was another significant step for the Museum team and for our charity's external profile, with some 30+ police heritage professionals attending the day-long event from across the country. 2024 was the first time the conference was hosted away from its home in the West Midlands. It was a great event with lots of professional expertise and good practice shared.

Autumn 2024 was an opportunity to draw breath and plan for the spring, albeit punctuated by occasional talks and tours of the Museum's three sites for interested parties.

Moving into 2025 we produced the first draft of a promotional film that showcases the activity taking place at Tavistock, Okehampton and the Devon Records Office in Exeter. This 10-minute film is to be completed later this year and is set to be a crucial element in realising our public engagement mission, raising our profile across social media, at events, and online.

# Museum of Policing in Devon & Cornwall

## Trustees' Report

We also invested time in development of a Forward plan document which is an essential element in the Museum's accreditation journey as well as a necessary alignment of Museum objectives with the OPCC Commissioning agreement. Our financial year has also been adjusted in this reporting period for the same reason. Elsewhere the focus of the team has very much remained on ensuring the success of the second Recognition Event in summer 2025.

These accounts only tell part of the story. The achievements of 2024 and the enthusiasm for 2025 are all down to the people involved. On behalf of the Board, I wish to give our heartfelt thanks to the Museum staff and our wonderful volunteers, without whom none of these endeavours would be possible.

### ***Public benefit***

The Trust was established as a company limited by guarantee during 2016 and subsequently registered as a Charity by the Charity Commission. The Trust's advisers informed and guided the Trustees through this establishment period.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### **Statement of trustees' responsibilities**

The trustees (who are also the directors of Museum of Policing in Devon & Cornwall for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial period. 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 charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. 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 estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 10 September 2025 and signed on its behalf by:

.....  
W A Skelly  
Chairman

## **Museum of Policing in Devon & Cornwall**

### **Independent Examiner's Report to the trustees of Museum of Policing in Devon & Cornwall ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

#### **Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

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:

1. accounting records were not kept in respect of Museum of Policing in Devon & Cornwall as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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 accounts to be reached.

.....  
Mr Simon Lewis FCA - Thompson Jenner LLP  
Chartered Accountants  
Institute of Chartered Accounts in England and Wales

28 Alexandra Terrace  
Exmouth  
Devon  
EX8 1BD

12 November 2025



## Museum of Policing in Devon & Cornwall

### Statement of Financial Activities for the Period from 1 May 2024 to 31 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2025 £
<b>Income and Endowments from:</b>			
Donations and legacies	3	165,002	165,002
Total income		165,002	165,002
<b>Expenditure on:</b>			
Charitable activities		(152,439)	(152,439)
Total expenditure	4	(152,439)	(152,439)
Net income		12,563	12,563
Net movement in funds		12,563	12,563
<b>Reconciliation of funds</b>			
Total funds brought forward		39,747	39,747
Total funds carried forward	13	52,310	52,310
	Note	Unrestricted funds £	Total 2024 £
<b>Income and Endowments from:</b>			
Donations and legacies	3	153,911	153,911
Total income		153,911	153,911
<b>Expenditure on:</b>			
Charitable activities		(179,916)	(179,916)
Total expenditure	4	(179,916)	(179,916)
Net expenditure		(26,005)	(26,005)
Net movement in funds		(26,005)	(26,005)
<b>Reconciliation of funds</b>			
Total funds brought forward		65,752	65,752
Total funds carried forward	13	39,747	39,747

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 13.

The notes on pages 10 to 17 form an integral part of these financial statements.

## Museum of Policing in Devon & Cornwall

(Registration number: 10102042)  
Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	9	2,816	3,797
<b>Current assets</b>			
Debtors	10	3,291	7,980
Cash at bank and in hand	11	<u>53,562</u>	<u>31,251</u>
		56,853	39,231
<b>Creditors: Amounts falling due within one year</b>	12	<u>(7,359)</u>	<u>(3,281)</u>
<b>Net current assets</b>		<u>49,494</u>	<u>35,950</u>
<b>Net assets</b>		<u>52,310</u>	<u>39,747</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>52,310</u>	<u>39,747</u>
<b>Total funds</b>	13	<u>52,310</u>	<u>39,747</u>

For the financial period ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the period in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 7 to 17 were approved by the trustees, and authorised for issue on 10 September 2025 and signed on their behalf by:

.....  
W A Skelly  
Chairman

The notes on pages 10 to 17 form an integral part of these financial statements.

## Museum of Policing in Devon & Cornwall

### Statement of Cash Flows for the Period from 1 May 2024 to 31 March 2025

	Note	2025 £	2024 £
<b>Cash flows from operating activities</b>			
Net cash income/(expenditure)		12,563	(26,005)
<b>Adjustments to cash flows from non-cash items</b>			
Depreciation		<u>1,288</u>	<u>1,628</u>
		13,851	(24,377)
<b>Working capital adjustments</b>			
Decrease/(increase) in debtors	10	4,689	(6,721)
Increase/(decrease) in creditors	12	<u>4,078</u>	<u>(3,243)</u>
Net cash flows from operating activities		22,618	(34,341)
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets	9	<u>(307)</u>	<u>-</u>
Net increase/(decrease) in cash and cash equivalents		22,311	(34,341)
Cash and cash equivalents at 1 May		<u>31,251</u>	<u>65,592</u>
Cash and cash equivalents at 31 March		<u><u>53,562</u></u>	<u><u>31,251</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 10 to 17 form an integral part of these financial statements.

# **Museum of Policing in Devon & Cornwall**

## **Notes to the Financial Statements for the Period from 1 May 2024 to 31 March 2025**

### **1 Charity status**

The charity is limited by guarantee, incorporated in , and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Okehampton Police Station

Exeter Road

Okehampton

Devon

EX20 1NN

### **2 Accounting policies**

#### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### **Statement of compliance**

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

#### **Basis of preparation**

Museum of Policing in Devon & Cornwall meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

#### **Income and endowments**

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

#### ***Donations and legacies***

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

## **Museum of Policing in Devon & Cornwall**

### **Notes to the Financial Statements for the Period from 1 May 2024 to 31 March 2025**

#### ***Grants receivable***

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

#### ***Donated services and facilities***

Where services or facilities are provided to the charity as a donation that would normally be purchased from our suppliers, this benefit is included in the financial statements at its fair value unless its fair value cannot be reliably measured, then at the cost to the donor or the resale value of goods that are to be sold.

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

## Museum of Policing in Devon & Cornwall

### Notes to the Financial Statements for the Period from 1 May 2024 to 31 March 2025

Asset class	Depreciation method and rate
Fixtures and fittings	10% straight line basis
Computer equipment	33.3% straight line basis

#### Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

### 3 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from companies, trusts and similar proceeds	7,993	7,993
Grants, including capital grants;		
Grants from other charities	157,009	157,009
<b>Total for period ended 31 March 2025</b>	<b>165,002</b>	<b>165,002</b>
<b>Total for period ended 30 April 2024</b>	<b>153,911</b>	<b>153,911</b>

## Museum of Policing in Devon & Cornwall

### Notes to the Financial Statements for the Period from 1 May 2024 to 31 March 2025

#### 4 Analysis of governance and support costs

##### Charitable activities expenditure

	Unrestricted funds General £	Total funds £
Basis of allocation		
Wages and salaries	71,200	71,200
Insurance	2,142	2,142
Independent examiners remuneration	2,205	2,205
Printing, postage and stationery	1,343	1,343
Subscriptions	176	176
Travel and subsistence	5,161	5,161
National insurance	3,021	3,021
Repairs and maintenance	302	302
Sundry Costs	77	77
Promotional expenses	14,585	14,585
Legal and professional	36,964	36,964
Computer expenses	5,531	5,531
Staff pensions	1,500	1,500
Bank charges	31	31
Telephone	875	875
Payroll fees	857	857
Staff entertainment	889	889
Rent	2,954	2,954
Rates	462	462
Water rates	222	222
Light, heat and power	655	655
Depreciation	1,287	1,287
<b>Total for period ended 31 March 2025</b>	<u>152,439</u>	<u>152,439</u>
<b>Total for period ended 30 April 2024</b>	<u>179,916</u>	<u>179,916</u>

## Museum of Policing in Devon & Cornwall

### Notes to the Financial Statements for the Period from 1 May 2024 to 31 March 2025

#### Governance costs

	Unrestricted funds General £	Total funds £
Independent examiner fees		
Examination of the financial statements	2,205	2,205
<b>Total for period ended 31 March 2025</b>	<u>2,205</u>	<u>2,205</u>
<b>Total for period ended 30 April 2024</b>	<u>2,196</u>	<u>2,196</u>

#### 5 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the period include:

	2025 £	2024 £
Depreciation of fixed assets	<u>1,287</u>	<u>1,628</u>

#### 6 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

#### 7 Independent examiner's remuneration

	2025 £	2024 £
Examination of the financial statements	<u>2,205</u>	<u>2,196</u>

#### 8 Taxation

The charity is a registered charity and is therefore exempt from taxation.



## Museum of Policing in Devon & Cornwall

### Notes to the Financial Statements for the Period from 1 May 2024 to 31 March 2025

#### 9 Tangible fixed assets

	Furniture and equipment £	Total £
<b>Cost</b>		
At 1 May 2024	10,636	10,636
Additions	<u>307</u>	<u>307</u>
At 31 March 2025	<u>10,943</u>	<u>10,943</u>
<b>Depreciation</b>		
At 1 May 2024	6,839	6,839
Charge for the year	<u>1,288</u>	<u>1,288</u>
At 31 March 2025	<u>8,127</u>	<u>8,127</u>
<b>Net book value</b>		
At 31 March 2025	<u>2,816</u>	<u>2,816</u>
At 30 April 2024	<u>3,797</u>	<u>3,797</u>

#### 10 Debtors

	2025 £	2024 £
Trade debtors	-	5,500
Prepayments	1,726	-
Other debtors	<u>1,565</u>	<u>2,480</u>
	<u>3,291</u>	<u>7,980</u>

#### 11 Cash and cash equivalents

	2025 £	2024 £
Cash at bank	<u>53,562</u>	<u>31,251</u>

#### 12 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	1,164	-
Other taxation and social security	1,566	771
Pension scheme creditor	359	236
Accruals	<u>4,270</u>	<u>2,274</u>
	<u>7,359</u>	<u>3,281</u>

## Museum of Policing in Devon & Cornwall

### Notes to the Financial Statements for the Period from 1 May 2024 to 31 March 2025

#### 13 Funds

	Balance at 1 May 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
<b>Unrestricted funds</b>				
<i>General</i>				
Unrestricted Funds	39,747	165,002	(152,439)	52,310
	Balance at 1 May 2023 £	Incoming resources £	Resources expended £	Balance at 30 April 2024 £
<b>Unrestricted funds</b>				
<i>General</i>				
Unrestricted Funds	65,752	153,911	(179,916)	39,747

The specific purposes for which the funds are to be applied are as follows:

Unrestricted general funds are funds received for use by the Trustees in furtherance of the charitable objectives.

#### 14 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2025 £
Tangible fixed assets	2,816	2,816
Current assets	56,853	56,853
Current liabilities	(7,359)	(7,359)
Total net assets	52,310	52,310
	Unrestricted funds General £	Total funds at 30 April 2024 £
Tangible fixed assets	3,797	3,797
Current assets	39,231	39,231
Current liabilities	(3,281)	(3,281)
Total net assets	39,747	39,747

## Museum of Policing in Devon & Cornwall

### Notes to the Financial Statements for the Period from 1 May 2024 to 31 March 2025

#### 15 Analysis of net funds

	At 1 May 2024 £	Financing cash flows £	At 31 March 2025 £
Cash at bank and in hand	31,251	22,311	53,562
Net debt	31,251	22,311	53,562
	At 1 May 2023 £	Financing cash flows £	At 30 April 2024 £
Cash at bank and in hand	65,592	(34,341)	31,251
Net debt	65,592	(34,341)	31,251

#### 16 Related party transactions

There were no related party transactions in the period.