

THE ROYAL MILITARY POLICE MUSEUM TRUST

England & Wales · Charity number 280060

Details

| | |
|-------------|---|
| Other names | CORPS OF ROYAL MILITARY POLICE MUSEUM, THE RMP MUSEUM |
| Status | Registered |
| Legal form | Other |
| Registered | 1980-06-27 |
| Register | View on the Charity Commission register |

Contact

Address Royal Military Police Museum Trust
The Old Stables
Southwick House (Postal Point 38)
Southwick Park
Nr Fareham
PO17 6EJ

Phone 02392 284372

Email museum@rhqmp.org

Website www.rhqmp.org

Activities

Objects: TO UPHOLD THE TRADITIONS OF THE CORPS OF ROYAL MILITARY POLICE AND TO PERPETUATE ITS DEEDS AND TO HOLD THE CORPS COLLECTION IN THE CORPS MUSEUM OR SUCH OTHER MUSEUM OR MUSEUMS AS THE TRUSTEES MAY DECIDE

Activities: To uphold and promote the traditions of the nation's Royal Military Police and its antecedents; enable visitors to explore the Museum's heritage collection for learning, research and their enjoyment; and to preserve the Museum's collection, its artefacts and archives.

Classification

- **How:** Sponsors Or Undertakes Research
- **What:** Education/training, Arts/culture/heritage/science, Environment/conservation/heritage
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- Hampshire

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2025-03-31 | £95,398 | £93,700 | - | - |
| 2024-03-31 | £91,576 | £90,317 | - | - |
| 2023-03-31 | £78,074 | £85,188 | - | - |
| 2022-03-31 | £77,008 | £80,081 | - | - |
| 2021-03-31 | £81,889 | £88,101 | - | - |

Trustees

| Name | Role | Appointed |
|---|-------|------------|
| Brigadier Sarah Lousie Pringle-Smith | Chair | 2023-06-16 |
| David William Evans VR | | |
| Jules Kensett-Wooding FHA | | 2016-01-29 |
| Major Marcus Turnball | | 2024-06-12 |
| Tina Anne Kilnan MA | | 2021-11-16 |
| Warrant Officer Class One James Radcliffe | | 2024-08-30 |

THE ROYAL MILITARY POLICE MUSEUM TRUST

England & Wales - Charity number 280060

Accounts

Charity registration number 280060

THE ROYAL MILITARY POLICE MUSEUM TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

THE ROYAL MILITARY POLICE MUSEUM TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Ex-Officio:

Brigadier S L Pringle-Smith
Warrant Officer (Class 1) J Radcliffe AGC (RMP)

Elected:

David W Evans VR
Jules Kensett-Wooding FHA
Tina Kilnan MA (Dunelm)
Major M Turnbull AGC (RMP)

Director

Colonel J T Green OBE

Fund Manager

Major S E Brooks

Curater

Mr R J Callaghan BA (Hons)

Collections Officer

Mr A T Brayley

Museum Assistant

Mrs V A Bettison

Charity number

280060

Principal address

Regimental Headquarters, Royal Military Police
The Old Stables, Southwick House
Southwick Park (Postal Point 38)
Nr Fareham
Hampshire
PO17 6EJ

Independent examiner

Claire Norwood BSc FCAATII
Carpenter Box
Piper House
4 Dukes Court
Chichester
PO19 8FX

Bankers

Barclays Bank plc
74/75 East Street
Chichester
West Sussex
PO19 1HT

CCLA
COIF Charities Deposit Fund
Senator House
85 Queen Victoria Street
London
EC4V 4ET

Investment advisors

Barclay's Wealth and Investment Management
County Gates House
300 Poole Road
Bournemouth
Dorset
BH1 2BW

THE ROYAL MILITARY POLICE MUSEUM TRUST

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THE ROYAL MILITARY POLICE MUSEUM TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the trust's Deed, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2019)

Objectives and activities

The Royal Military Police Museum is an Unincorporated Charity (Registration Number 280060) established by a Charitable Trust Deed on 29 August 1979 and varied by Schemes of the Charity Commission dated 30 March 1988, and 4 January 1993, respectively.

The Charity is administered from:

The Old Stables (Postal Point 38)
Southwick House
Southwick Park, Nr., Fareham,
Hampshire. PO17 6EJ

Day-to-day management of the Charity is vested in the Museum Director: Colonel J T Green OBE DL, the Regimental Secretary, Royal Military Police.

Objects of the Charity

To uphold the traditions of the Royal Military Police and perpetuate its deeds, by ensuring that the Museum collects, documents, preserves, exhibits, and interprets material evidence and associated information relating to the worldwide activities of the nation's Royal Military Police and its antecedents and associated individuals in support of the United Kingdom and its interests and to enable people to explore the Heritage Collection for inspiration, learning, research, and enjoyment.

Public Benefit

The Trustees have paid due regard to the Charity Commission's 'Guide on Public Benefit' in deciding what activities the Charity undertakes and ensure that the Royal Military Police (RMP) Museum collects, documents, preserves and provides access to material relating to the worldwide activities of the nation's Military Police (and its antecedents), which contributes and has contributed to the defence of the nation and its interests. Most importantly, the Trustees also ensure that the Museum uses and interprets the material it preserves for the education and benefit of members of His Majesty's Armed Forces and of the public, of all ages and all backgrounds. Finally, in supporting the serving soldier, the Royal Military Museum Trust has also contributed directly to improving the effectiveness and esprit de corps of the nation's Military Police.

THE ROYAL MILITARY POLICE MUSEUM TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance

In an update from the Chair of the Army Museums Ogilvy Trust (AMOT) concerning the Trust's annual conference in October 2025, Lieutenant-General Sir Philip Trousdale, KBE CB wrote [inter alia]: *“When Colonel (Robert) Ogilby founded AMOT 70 years ago, most regiments had their own regimental depots where their museums were to be located and thus their influence on soldiers, both old and new, could be immediate and fundamental. This automatic close bond between museum and soldier is now a rarity, particularly with the centralized training of recruits.”* The RMP Museum Trust is very proud that it is one of the very few Army-sponsored Museums that holds true to that reality of 70 years ago and that its influence on soldiers, both old and new, remains immediate and fundamental.

Work, on a self-help and minimal cost basis, to update the Museum's galleries has continued with impactful results and now galleries 1-3 have been redesigned and reinterpreted. Most attention was given to the Langmead Gallery covering the activities and development of Military Police capability during the Second World War.

Major challenges and opportunities

2024 saw the completion of the transfer of the Reserve Collection from Tedder Building to new accommodation. Because the atmospheric conditions in the new store are not yet stable nor maintained to the highest professional standards, the most vulnerable and fiscally valuable artefacts have been moved into the upper floor of the Old Stables. These included the entire textile collection as well as the Archive. It is envisaged that industrial dehumidifiers will be purchased to ensure that the stores reach the highest possible environmental conditions.

The consequences of the disbandment of the Historic Vehicle Restoration Group were still felt into this reporting period. Apart from losing several volunteers, the profile of the Museum was affected by the inability to attend displays in the area with more than one vehicle. Despite ample warning of the disbandment, one vehicle, a Ferret Scout Car, was left in mid-refurbishment. The Trustees, advised by the curatorial staff, made the decision to dispose of the artefact and in accordance with the conditions of Accreditation and our Collections policy, the vehicle was offered to other accredited collections, and a suitable home was found at the Duke of Cornwall's Light Infantry and National Light Infantry Collection at Bodmin's Keep. At no cost to the RMP Museum Trust, the vehicle was collected and taken to Cornwall. It is disappointing to report that one of the volunteers left a large amount of rubbish around and inside the building. Thanks to the sterling efforts of Toby Brayley (including a considerable amount of personal time), together with support from the Quartermaster, the area was cleared successfully.

Social media presence

The primary online presence for the Museum continues to be its Facebook page. This year saw a total of more than 4,250 followers and a reach of 50,443. Total views for the year amounted to 215,566 with a single post of an unknown member of the Corps from the First World War garnering 1,400 likes, 109 comments (including a number of photographs which have been added to our digital archive) and an astonishing 91,351 views. The Museum's Facebook page (<https://www.facebook.com/The-Royal-Military-Police-Museum-1214304391932656/?fref=ts>) covers a variety of topics, what is happening at the Museum, recent acquisitions and little-known aspects of Corps life through the years. It often cross-posts with the Facebook page of 1 Military Police Brigade's reaching the serving cohort and helping maintain heritage awareness. Thanks to public engagement, a wealth of new information and even new acquisitions have emerged.

THE ROYAL MILITARY POLICE MUSEUM TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Staff and volunteers

Staffing Levels remain at those of last year's report with a team of just three, the Museum continues to deliver a service well above its size. Victoria Bettison, the Museum Assistant, has embraced her role as Buildings Manager for the Museum with enthusiasm. Faults and problems are quickly reported, and her tenacity in following up on these reports has seen a marked improvement in building maintenance and health and safety assurance over the reporting period. Mrs Bettison also continued to digitize some of the 65,000+ individual soldier's tracer cards covering the period of the Second World War; allowing more detailed responses to research enquiries.

Toby Brayley, the Collections Officer, continued the epic task of documenting retrospectively the Museum's vast paper archive; an essential, but time-consuming task. The digital archive, which both he and Mrs Bettison have been working on now stands at over 65,000 individual images. By digitizing this material, the original artefacts can be stored safely in the optimum conditions for preservation, without the necessity of unnecessary handling. As so often during this process, our knowledge has been broadened as new information comes to light, but in common with so many museums, there are still many thousands more items yet to be digitized.

Richard Callaghan, the Curator, continued to undertake most research enquiries from the public and from within the Corps itself. The Trust, realizing that at some point in the future, MoD Grant-in-Aid (GiA) funding may be cut, agreed that the Curator should have an overview of all income and expenditure to better identify potential economies and efficiencies should GiA funding cease. The continued research of former members of the Corps (see below) often leads to additional information from members of the public which is then added to our records. Moreover, Long-form articles were produced for both the RMP and Adjutant General's Corps Journals during the period.

Ill-health continues to adversely affect our pool of volunteers, the vast majority of whom are RMP veterans of advanced years. One of them, Mr Mike Meek, a volunteer for over a decade, has found it increasingly difficult to commit to the extent he was previously able. He has decided to step back while he undergoes medical treatment and while it is uncertain whether he will return, he continues to keep in touch. On a more positive note, Fi Smythe, who joined as a volunteer in late 2023, continues to juggle full-time employment with her on-going role of overseeing the textile collection. Now the collection is stored safely in what was the Museum Library and in suitable environmental conditions, Miss Smythe has continued to undertake condition checks on the artefacts, before performing remedial conservation. Once conserved, the items are placed in conservation-grade Tyvek textile holders or acid-free boxes before being stored. Like so many museum projects, this one has taken on 'Forth Bridge' proportions and will be measured in years rather than months until completion, particularly as new artefacts are added constantly to the collection.

Military Police genealogical database

The database of former members of the Corps and its antecedents, "*Is there a Redcap in your family?*" is now well established. Since the last report, a large amount of data has been added; the total number of individuals currently stands at 104,202 soldiers who served in the Provost Arm between 1813 and 1950. During the recording period, the total number of fields containing data now stands at 854,000. Registrations for the site result in subsequent data purchases in about 35% of cases from 575 registrations recorded during the year resulting in 265 profile purchases, and £662.50 added to Museum funds. Virtually all purchased profiles result in contact with the Museum to provide additional information and photographs and occasionally donations, adding to both individual profiles and to the Museum collection and its fund of knowledge.

THE ROYAL MILITARY POLICE MUSEUM TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Visitors

Visitor numbers have dropped by just under 8% compared to the reporting year 2023/24. These figures have been compared with other museums in the area and are roughly comparable and pleasingly, despite the Museum being “*behind the wire*”, visitor satisfaction remains high. As always, the Museum remains integral to engendering of esprit de corps amongst students of the Defence School of Policing and Security (DSPS) in welcoming potential recruits, those undergoing training and, on graduation parades, their friends and family members.



D-Day (Operation NEPTUNE) Map Room visits in conjunction with the Museum continue to be popular and the 80th anniversary of D-Day saw a surge in requests to visit Southwick House. Additional media interest saw staff providing a few interviews, and the Museum staff took great pride in two events involving D-Day veterans. The Southwick Village D-Day Revival weekend was, as always, a great success, with over 750 visitors passing through both the Museum’s and Southwick House’s doors. A particular highlight of the Revival was the visit from close family members of the senior commanders of Operation OVERLORD: Eisenhower, Montgomery, Ramsay and Tedder and the visit of former senior members of the Special Investigation Branch RMP including two former Commanding Officers and four RMP In-Pensioners from the Royal Hospital, Chelsea [See photograph.] Additionally, the Director and Curator were consulted as technical advisors for the forthcoming StudioCanal film “*Pressure*,” starring Brendan Fraser, Andrew Scott, Damian Lewis and Kerry Condon, which recounts the climatic events in Southwick House leading up to the decision to launch the Normandy Landings.

The staff undertook a myriad of briefings for a variety of defence and diplomacy-related organizations, including senior staff from the Defence Science and Technology Laboratory (DSTL), international (particularly from the USA) visitors and other organized groups. The number of returning groups is particularly satisfying and includes George Washington University, the influential Washington DC-based Public Interest Fellowship, the Patriot Mission, the Greatest Generation, and the Brigham Young University’s Reserve Officers’ Training Corps (ROTC), all from the UK’s key ally USA. ‘The Five Eyes’ intelligence alliance and the South-east Regional Organized Crime Unit were particularly interesting groups to brief. In all, the Museum provided briefings to 2934 visitors (an increase of nearly 30% over the previous year) and added much needed funds to the Trust’s finances.

Finally, the Burden Gallery, the Museum’s briefing and educational space, has now passed its first year and continues to prove its worth. The room provides facilities for the Museum, RMP Regimental Headquarters and for the Defence School of Policing and Security and has been used for school visits, Platoon briefings, Brigade Command Group and Regimental Charity Trustees meetings and Officer Appointment Boards. The space has been hired out, and results in a small, but growing, additional income stream.

THE ROYAL MILITARY POLICE MUSEUM TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Significant new acquisitions



As always, the Museum strives to enhance the Heritage Collection. Among the many items added during the reporting year, two purchases were of particular significance: the medals [see photograph] and archives of Corporal George Charles Jay, offered the opportunity to tell so many different stories that the team had no hesitation in bidding for the items. The Trustees agreed to a significant hammer price, which offered us a buffer, and which exceeded the actual price the Museum actually paid. Corporal Jay was a Railway Police Constable when he enlisted into the Military Foot Police (MFP.) In 1917, he was awarded the Military Medal (MM) when on traffic control duty, a convoy of lorries carrying gas cylinders was struck by shellfire. After moving the lorries to a safer position, he began dealing with the injured and dead. He died because of wounds on 24 March 1918. Besides his medals and memorial plaque, George Jay's archive includes photographs, embroidered postcards and letters of condolence sent to his widow Rosina.

The second purchase was of many Military Police related photographs and postcards dating from 1900 to 1980. The collection includes several photographs which had recently appeared on the auction market, but at which the Museum was the under-bidder. This acquisition has added greatly to the collection of images of named individuals.

Support to the serving soldier, to Defence and to Other Government Departments and agencies

A key function of the Museum is to provide support for the serving cohort. Familiarization visits have taken place for potential transfers into the RMP, together with Officer Cadets from the Royal Military Academy, Sandhurst considering a future career in the Corps. All RMP trainees visit the Museum when they are given a guided tour using the artefacts to illustrate the varied duties undertaken by the Provost Arm. On graduating, the newly warranted RMP Lance-Corporals students and their guests visit the Museum and are given a briefing in the Map Room.

The Museum archive, together with the help and advice of staff have enabled several RMP Units/sub-Units and individuals to undertake various research projects, as well as helping prepare for battlefield tours. Where possible, MoD related groups visiting the D-Day Map Room are also encouraged to visit the Museum as part of the Southwick Park experience. The Museum archive has also been used by several authors working on military-related books and undergraduates and post-graduates undertaking research. The Museum also hosts visits from senior diplomatic, international allied and military alliance visitors to the UK, various RMP-related and non-RMP-related veteran groups, and RMP sponsored Army Cadet Force detachments and returning Air Cadet groups.

Financial review

The Charity has increased its unrestricted reserves by £6,402 to £335,457. Restricted reserves remained at £nil. Restricted funds represent amounts which have been received for specific purposes and which have not yet been spent.

THE ROYAL MILITARY POLICE MUSEUM TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

It is the policy of the Trust that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three- and six-month's expenditure.

The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Trust's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year. The trustees have assessed the major risks to which the Trust is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

The trustees has assessed the major risks to which the trust is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

Management of the Museum is vested in the Trustees who are appointed in accordance with the Declarations of the Trust Deed of 29 August 1979 (vide paragraph 13). Ex-Officio Trustees elect, in the first instance, individual Trustees to a limit of 6. The number should not fall below 2 in number thereafter. Individual Trustees are elected by the remaining Trustees. Day-to-day management of the Museum is the responsibility of the Director.

The trustees who served during the year and up to the date of signature of the financial statements were:

Brigadier S L Pringle-Smith
Colonel S F Boyd (resigned 12 June 2024)
Major M Turnbull AGC (RMP) (appointed 12 June 2024)
Warrant Officer (Class 1) J Miller replaced by Warrant Officer (Class 1) J Radcliffe on 30 August 2024
David Evans VR Esq.
Jules Kensett-Wooding FHA
Tina Kilnan MA (Dunelm);

The Trustees' report was approved by the Board of Trustees.

.....
Brigadier S L Pringle-Smith
Chair of Trustees

Dated:

THE ROYAL MILITARY POLICE MUSEUM TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE ROYAL MILITARY POLICE MUSEUM TRUST

I report to the trustees on my examination of the financial statements of The Royal Military Police Museum Trust (the trust) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the trust you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the trust's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

- 1 accounting records were not kept in respect of the trust as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Claire Norwood BSc FCA ATII

Carpenter Box
Piper House
4 Dukes Court
Chichester
PO19 8FX

Dated:

THE ROYAL MILITARY POLICE MUSEUM TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

| | | Unrestricted funds 2025 £ | Restricted funds 2025 £ | Total 2025 £ | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ |
|--|--------------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| | Notes | | | | | | |
| <u>Income and endowments from:</u> | | | | | | | |
| Donations and legacies | 3 | 33,656 | - | 33,656 | 31,794 | 3,349 | 35,143 |
| Charitable activities | 4 | 255 | 55,641 | 55,896 | 300 | 53,245 | 53,545 |
| Investments | 5 | 5,846 | - | 5,846 | 6,085 | - | 6,085 |
| Other income | 6 | - | - | - | 152 | - | 152 |
| Total income | | 39,757 | 55,641 | 95,398 | 38,331 | 56,594 | 94,925 |
| <u>Expenditure on:</u> | | | | | | | |
| Raising funds | 7 | 3,688 | - | 3,688 | 2,958 | - | 2,958 |
| Charitable activities | 8 | 34,371 | 55,641 | 90,012 | 34,114 | 53,245 | 87,359 |
| Total expenditure | | 38,059 | 55,641 | 93,700 | 37,072 | 53,245 | 90,317 |
| Net gains/(losses) on investments | 12 | 4,704 | - | 4,704 | 14,220 | - | 14,220 |
| Net incoming resources before transfers | | 6,402 | - | 6,402 | 15,479 | 3,349 | 18,828 |
| Gross transfers between funds | 14 | - | - | - | 3,349 | (3,349) | - |
| Net movement in funds | | 6,402 | - | 6,402 | 18,828 | - | 18,828 |
| Fund balances at 1 April 2024 | | 329,055 | - | 329,055 | 310,227 | - | 310,227 |
| Fund balances at 31 March 2025 | | 335,457 | - | 335,457 | 329,055 | - | 329,055 |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

THE ROYAL MILITARY POLICE MUSEUM TRUST

BALANCE SHEET

AS AT 31 MARCH 2025

| | Notes | 2025 £ | £ | 2024 £ | £ |
|---|-------|-----------|-----------------------|---------------|-----------------------|
| Fixed assets | | | | | |
| Tangible assets | 15 | | 21,110 | | 21,805 |
| Heritage assets | 16 | | 51,100 | | 47,516 |
| Investments | 17 | | 207,192 | | 205,638 |
| | | | <u>279,402</u> | | <u>274,959</u> |
| Current assets | | | | | |
| Stocks | 18 | 14,175 | | 14,490 | |
| Debtors | 19 | 1,647 | | 1,804 | |
| Cash at bank and in hand | | 45,239 | | 47,076 | |
| | | | <u>61,061</u> | <u>63,370</u> | |
| Creditors: amounts falling due within one year | 20 | (5,006) | | (9,274) | |
| Net current assets | | | <u>56,055</u> | | <u>54,096</u> |
| Total assets less current liabilities | | | <u><u>335,457</u></u> | | <u><u>329,055</u></u> |
| Income funds | | | | | |
| <u>Unrestricted funds</u> | | | | | |
| Designated funds | 22 | 15,307 | | 15,307 | |
| General unrestricted funds | | 320,150 | | 313,748 | |
| | | | <u>335,457</u> | | <u>329,055</u> |
| | | | <u><u>335,457</u></u> | | <u><u>329,055</u></u> |

The financial statements were approved by the Trustees on

.....
 Brigadier S L Pringle-Smith
Chair of Trustees

THE ROYAL MILITARY POLICE MUSEUM TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

The Royal Military Police Museum Trust is an unincorporated charity. The registered office is Regimental Headquarters Royal Military Police, The Old Stables, Southwick House, Southwick Park, (Postal Point 38), Nr. Fareham, Hampshire, PO17 6EJ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the trust's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The trust is a Public Benefit Entity as defined by FRS 102.

The trust has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the trust has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the trust has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

THE ROYAL MILITARY POLICE MUSEUM TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the trust has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Liabilities are recognised on the accruals basis.

Governance costs include all expenditure directly related to the compliance with charitable and statutory requirements.

Resources expended are recognised either when they fall due or are paid, whichever is the sooner.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|--------------------------------|---|
| Land and buildings | Fully depreciated |
| Fixtures, fittings & equipment | Straight line over their estimated life of 2, 5 or 10 years |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Heritage assets

Museum acquisitions are recognised at cost and are not depreciated as, in the opinion of the trustees, the items have an indefinite life and there will be no diminution in their value in the foreseeable future. The carrying value is reviewed for impairment.

1.8 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

Fixed asset investments are stated at market value.

Realised gains or losses arising on the disposal of investments (together with provisions for diminution in value) are credited or debited to the Statement of Financial Activities. Investment income (including associated tax credits) is credited to the Statement of Financial activities when receivable.

1.9 Impairment of fixed assets

At each reporting end date, the trust reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

THE ROYAL MILITARY POLICE MUSEUM TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.10 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.11 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.12 Financial instruments

The trust has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the trust's balance sheet when the trust becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the trust's contractual obligations expire or are discharged or cancelled.

THE ROYAL MILITARY POLICE MUSEUM TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.13 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the trust is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.14 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the trust's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Key sources of estimation uncertainty

Useful lives of tangible fixed assets

The useful lives of assets are determined by management at the time the asset is acquired and reviewed for appropriateness. The lives are based upon historical experience with similar assets as well as anticipation of future events, which may impact their life.

Heritage assets such as medals, uniforms, postcards, weapons and photographs are not depreciated as, in the opinion of the trustees, these items have an indefinite life and there will be no diminution in their value in the foreseeable future. The carrying value of these items are reviewed for impairment.

Valuation of investments

The Board has relied upon the information received from investment managers in order to account for the valuation of investments held at the year end.

3 Income from donations and legacies

| | Unrestricted funds 2025 £ | Restricted funds 2025 £ | Total 2025 £ | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ |
|---------------------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Donations and gifts | 8,656 | - | 8,656 | 16,074 | - | 16,074 |
| Legacies receivable | - | - | - | 2,720 | - | 2,720 |
| Grants receivable | 25,000 | - | 25,000 | 13,000 | 3,349 | 16,349 |
| | <u>33,656</u> | <u>-</u> | <u>33,656</u> | <u>31,794</u> | <u>3,349</u> | <u>35,143</u> |

THE ROYAL MILITARY POLICE MUSEUM TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

3 Income from donations and legacies

(Continued)

| | Unrestricted funds 2025 £ | Restricted funds 2025 £ | Total 2025 £ | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ |
|--|------------------------------------|----------------------------------|----------------------|------------------------------------|----------------------------------|----------------------|
| Grants receivable for core activities | | | | | | |
| AGC grant | 25,000 | - | 25,000 | 13,000 | 3,349 | 16,349 |
| | <u>25,000</u> | <u>-</u> | <u>25,000</u> | <u>13,000</u> | <u>3,349</u> | <u>16,349</u> |
| | <u><u>25,000</u></u> | <u><u>-</u></u> | <u><u>25,000</u></u> | <u><u>13,000</u></u> | <u><u>3,349</u></u> | <u><u>16,349</u></u> |

Donated facilities

Premises and related services that are donated to the charity are not included as a donation as it would not be possible to value these services. Due to operational reasons it is not possible for the charity to obtain these services on an open market outside of the MOD. The facilities provided by the MOD form part of a wider site and it is not possible to accurately determine the direct cost to the MOD of providing the facilities to the charity.

4 Charitable activities

| | Sale of histories 2025 £ | AMOT grants 2025 £ | Total 2025 £ | Sale of histories 2024 £ | AMOT grants 2024 £ | Total 2024 £ |
|----------------------------|-----------------------------------|--------------------------|----------------------|-----------------------------------|--------------------------|----------------------|
| Sale of histories | 255 | - | 255 | 300 | - | 300 |
| Performance related grants | - | 55,641 | 55,641 | - | 53,245 | 53,245 |
| | <u>255</u> | <u>55,641</u> | <u>55,896</u> | <u>300</u> | <u>53,245</u> | <u>53,545</u> |
| | <u><u>255</u></u> | <u><u>55,641</u></u> | <u><u>55,896</u></u> | <u><u>300</u></u> | <u><u>53,245</u></u> | <u><u>53,545</u></u> |
| Analysis by fund | | | | | | |
| Unrestricted funds | 255 | - | 255 | 300 | - | 300 |
| Restricted funds | - | 55,641 | 55,641 | - | 53,245 | 53,245 |
| | <u>255</u> | <u>55,641</u> | <u>55,896</u> | <u>300</u> | <u>53,245</u> | <u>53,545</u> |
| | <u><u>255</u></u> | <u><u>55,641</u></u> | <u><u>55,896</u></u> | <u><u>300</u></u> | <u><u>53,245</u></u> | <u><u>53,545</u></u> |

THE ROYAL MILITARY POLICE MUSEUM TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

5 Income from investments

| | Unrestricted funds 2025 £ | Unrestricted funds 2024 £ |
|--------------------------------|------------------------------------|------------------------------------|
| Income from listed investments | 3,970 | 4,329 |
| Interest receivable | 1,876 | 1,756 |
| | <u>5,846</u> | <u>6,085</u> |

6 Other income

| | Unrestricted funds 2025 £ | Unrestricted funds 2024 £ |
|---|------------------------------------|------------------------------------|
| Net gain on disposal of tangible fixed assets | - | 152 |
| | <u>-</u> | <u>152</u> |

7 Expenditure on raising funds

| | Unrestricted funds 2025 £ | Unrestricted funds 2024 £ |
|----------------------------------|------------------------------------|------------------------------------|
| Fundraising and publicity | | |
| Advertising | 892 | 318 |
| | <u>892</u> | <u>318</u> |
| Trading costs | | |
| Other trading activities | 315 | 330 |
| | <u>315</u> | <u>330</u> |
| Investment management | 2,481 | 2,310 |
| | <u>2,481</u> | <u>2,310</u> |
| Total costs | <u>3,688</u> | <u>2,958</u> |

THE ROYAL MILITARY POLICE MUSEUM TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

8 Charitable activities

| | 2025 £ | 2024 £ |
|--|---------------|---------------|
| Staff costs | 76,695 | 72,436 |
| Depreciation and impairment | 1,837 | 1,939 |
| Preservation and conservation | 211 | 1,367 |
| Museum maintenance | 974 | 1,518 |
| Books and stationery | 47 | 727 |
| Professional fees | 272 | 515 |
| Museum staff expenses | 730 | 721 |
| Insurance | 1,868 | 2,343 |
| General expenses | 195 | 170 |
| Computer & website costs | 2,315 | 2,153 |
| Museum costs | 490 | 470 |
| | <u>85,634</u> | <u>84,359</u> |
| Share of support costs (see note 9) | 1,000 | - |
| Share of governance costs (see note 9) | 3,378 | 3,000 |
| | <u>90,012</u> | <u>87,359</u> |
| Analysis by fund | | |
| Unrestricted funds | 34,371 | 34,114 |
| Restricted funds | 55,641 | 53,245 |
| | <u>90,012</u> | <u>87,359</u> |

9 Support costs allocated to activities

| | 2025 £ | Total 2024 £ |
|------------------------------|--------------|--------------------|
| Historic Vehicle maintenance | 1,000 | - |
| Governance | 3,378 | 3,000 |
| | <u>4,378</u> | <u>3,000</u> |

THE ROYAL MILITARY POLICE MUSEUM TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

9 Support costs allocated to activities (Continued)

| | 2025 | 2024 |
|--|--------------|--------------|
| | £ | £ |
| Governance costs comprise: | | |
| Audit fees | - | 3,000 |
| Accountancy and Independent Examination fees | 3,378 | - |
| | <u>3,378</u> | <u>3,000</u> |

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the trust during the year.

11 Employees

The average monthly number of employees during the year was:

| | 2025 | 2024 |
|--------------|----------|----------|
| | Number | Number |
| Museum staff | <u>3</u> | <u>3</u> |

Employment costs

| | 2025 | 2024 |
|-----------------------|---------------|---------------|
| | £ | £ |
| Wages and salaries | 72,219 | 68,513 |
| Social security costs | 2,871 | 2,429 |
| Other pension costs | 1,605 | 1,494 |
| | <u>76,695</u> | <u>72,436</u> |

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

| | 2025 | 2024 |
|------------------------|---------------|---------------|
| | £ | £ |
| Aggregate compensation | <u>32,167</u> | <u>31,129</u> |

THE ROYAL MILITARY POLICE MUSEUM TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

12 Gains and losses on investments

| | Unrestricted funds 2025 £ | Unrestricted funds 2024 £ |
|----------------------------|------------------------------------|------------------------------------|
| Gains/(losses) arising on: | | |
| Revaluation of investments | 4,167 | 16,508 |
| Sale of investments | 537 | (2,288) |
| | <u>4,704</u> | <u>14,220</u> |

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Transfers

In the comparative year there was a transfer from restricted to unrestricted funds of £3,349 in relation to the purchase of a television in fixed assets in accordance with the terms of the grant.

15 Tangible fixed assets

| | Land and buildings £ | Fixtures, fittings & equipment £ | Total £ |
|------------------------------------|----------------------------|---|----------------|
| Cost | | | |
| At 1 April 2024 | 133,754 | 95,786 | 229,540 |
| Additions | - | 1,142 | 1,142 |
| | <u>133,754</u> | <u>96,928</u> | <u>230,682</u> |
| At 31 March 2025 | 133,754 | 96,928 | 230,682 |
| | <u>133,754</u> | <u>96,928</u> | <u>230,682</u> |
| Depreciation and impairment | | | |
| At 1 April 2024 | 133,754 | 73,981 | 207,735 |
| Depreciation charged in the year | - | 1,837 | 1,837 |
| | <u>133,754</u> | <u>75,818</u> | <u>209,572</u> |
| At 31 March 2025 | 133,754 | 75,818 | 209,572 |
| | <u>133,754</u> | <u>75,818</u> | <u>209,572</u> |
| Carrying amount | | | |
| At 31 March 2025 | - | 21,110 | 21,110 |
| | <u>-</u> | <u>21,110</u> | <u>21,110</u> |
| At 31 March 2024 | - | 21,805 | 21,805 |
| | <u>-</u> | <u>21,805</u> | <u>21,805</u> |

THE ROYAL MILITARY POLICE MUSEUM TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16 Heritage assets

| | £ |
|-------------------------|---------------|
| Cost | |
| At 1 April 2024 | 47,516 |
| Purchases | 3,584 |
| | <hr/> |
| At 31 March 2025 | 51,100 |
| | <hr/> <hr/> |

Heritage assets are held by the Royal Military Police Museum, they include medals, uniforms, weapons, photographs, postcards and other artefacts which hold historical significance to the RMP.

These assets are either purchased or donated to the Museum in the year and are recorded on the Museum Object Database Entry System database. Assets which have been purchased are recognised at their cost.

Donated assets are not recognised on the balance sheet on the basis that the items are individual pieces that it would not be practical to value.

Museum acquisitions are not depreciated as, in the opinion of the trustees, the items have an indefinite life and there will be no diminution in their value in the foreseeable future. The carrying value is reviewed for impairment.

During the previous three years there were movements on heritage assets as follows:

2022:

Brought forward £36,297
Additions £6,937
Disposals nil
Carried forward £43,234

2023:

Brought forward £43,234
Additions £3,850
Disposals £(558)
Carried forward £46,526

2024:

Brought forward £46,526
Additions £990
Disposals nil
Carried forward £47,516

Before 2022 the heritage assets were included in Fixtures, fittings and equipment.

THE ROYAL MILITARY POLICE MUSEUM TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

17 Fixed asset investments

| | Listed investments £ | Cash in portfolio | Total £ |
|--------------------------|----------------------------|----------------------|----------------|
| Cost or valuation | | | |
| At 1 April 2024 | 202,666 | 2,972 | 205,638 |
| Additions | 28,094 | - | 28,094 |
| Valuation changes | 4,167 | - | 4,167 |
| Net movement to cash | - | (1,068) | (1,068) |
| Disposals | (29,639) | - | (29,639) |
| | <u>205,288</u> | <u>1,904</u> | <u>207,192</u> |
| At 31 March 2025 | 205,288 | 1,904 | 207,192 |
| | <u>205,288</u> | <u>1,904</u> | <u>207,192</u> |
| Carrying amount | | | |
| At 31 March 2025 | 205,288 | 1,904 | 207,192 |
| | <u>205,288</u> | <u>1,904</u> | <u>207,192</u> |
| At 31 March 2024 | 202,666 | 2,972 | 205,638 |
| | <u>202,666</u> | <u>2,972</u> | <u>205,638</u> |

Fixed asset investments revalued

Listed investments are included at market value. The comparable amount under the historical cost basis was £188,469 (2024: £185,495).

18 Stocks

| | 2025 £ | 2024 £ |
|-------------------------------------|---------------|---------------|
| Finished goods and goods for resale | 14,175 | 14,490 |
| | <u>14,175</u> | <u>14,490</u> |

19 Debtors

| | 2025 £ | 2024 £ |
|---|--------------|--------------|
| Amounts falling due within one year: | | |
| Other debtors | 223 | 300 |
| Prepayments and accrued income | 1,424 | 1,504 |
| | <u>1,647</u> | <u>1,804</u> |

20 Creditors: amounts falling due within one year

| | 2025 £ | 2024 £ |
|------------------------------------|--------------|--------------|
| Other taxation and social security | 1,645 | 1,592 |
| Other creditors | 3,361 | 7,682 |
| | <u>5,006</u> | <u>9,274</u> |

THE ROYAL MILITARY POLICE MUSEUM TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

21 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

| | At 1 April 2024 £ | Incoming resources £ | Resources expended £ | Transfers £ | At 31 March 2025 £ |
|--------------------------------------|----------------------------------|-------------------------------------|-------------------------------------|------------------------|-----------------------------------|
| Grant for Museum staff salaries | - | 55,641 | (55,641) | - | - |
| Previous year: | At 1 April 2023 £ | Incoming resources £ | Resources expended £ | Transfers £ | At 31 March 2024 £ |
| Grant for Television in Burden Suite | - | 3,349 | - | (3,349) | - |
| Grant for Museum staff salaries | - | 53,245 | (53,245) | - | - |
| | - | 56,594 | (53,245) | (3,349) | - |

22 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

| | At 1 April 2024 £ | Incoming resources £ | Resources expended £ | Transfers £ | Gains and losses £ | At 31 March 2025 £ |
|--------------------------------|----------------------------------|-------------------------------------|-------------------------------------|------------------------|-----------------------------------|-----------------------------------|
| Langmead Gallery Redevelopment | 15,307 | - | - | - | - | 15,307 |
| General funds | 313,748 | 39,757 | (38,059) | - | 4,704 | 320,150 |
| | 329,055 | 39,757 | (38,059) | - | 4,704 | 335,457 |
| Previous year: | At 1 April 2023 £ | Incoming resources £ | Resources expended £ | Transfers £ | Gains and losses £ | At 31 March 2024 £ |
| Langmead Gallery Redevelopment | 15,307 | - | - | - | - | 15,307 |
| General funds | 294,920 | 38,331 | (37,072) | 3,349 | 14,220 | 313,748 |
| | 310,227 | 38,331 | (37,072) | 3,349 | 14,220 | 329,055 |

THE ROYAL MILITARY POLICE MUSEUM TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

22 Unrestricted funds

(Continued)

Langmead Gallery Redevelopment

Donations have been received in past years to contribute towards the project intended to redesign and update the Langmead Gallery in the RMP Museum.

23 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

THE ROYAL MILITARY POLICE MUSEUM TRUST

England & Wales - Charity number 280060

Accounts

Charity registration number 280060

**THE ROYAL MILITARY POLICE MUSEUM TRUST
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

THE ROYAL MILITARY POLICE MUSEUM TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Ex-Officio: Brigadier S L Pringle-Smith
Warrant Officer (Class 1) J Radcliffe AGC (RMP)
Major M Turnbull AGC (RMP)

Elected: David W Evans VR
Jules Kensett-Wooding FHA
Tina Kilnan MA (Dunelm)

Director Colonel J T Green OBE
Fund Manager Major S E Brooks
Curater Mr R J Callaghan BA (Hons)
Collections Officer Mr A T Brayley
Museum Assistant Mrs V A Bettison

Charity number 280060

Principal address Regimental Headquarters, Royal Military Police
The Old Stables, Southwick House
Southwick Park (Postal Point 38)
Nr Fareham
Hampshire
PO17 6EJ

Auditor Sumer Audit
Piper House
4 Dukes Court
Bognor Road
Chichester
West Sussex
PO19 8FX

Bankers Barclays Bank plc
74/75 East Street
Chichester
West Sussex
PO19 1HT

CCLA
COIF Charities Management Ltd
COIF Charity Funds
80 Cheapside
London
EC2V 6DZ

Investment advisors Barclay's Wealth and Investment Management
300 Poole Road
Bournemouth
BH1 2BW

THE ROYAL MILITARY POLICE MUSEUM TRUST

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THE ROYAL MILITARY POLICE MUSEUM TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the trust's Deed, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2019)

Objectives and activities

The Royal Military Police Museum is an Unincorporated Charity (Registration Number 280060) established by a Charitable Trust Deed on 29 August 1979 and varied by Schemes of the Charity Commission dated 30 March 1988, and 4 January 1993, respectively.

The Charity is administered from:

The Old Stables (Postal Point 38)
Southwick Park, Nr., Fareham,
Hampshire. PO17 6EJ

Day-to-day management of the Charity is vested in the Museum Director: Colonel J T Green OBE, the Regimental Secretary, Royal Military Police.

Objects of the Charity

To uphold the traditions of the Royal Military Police and perpetuate its deeds, by ensuring that the Museum collects, documents, preserves, exhibits, and interprets material evidence and associated information relating to the worldwide activities of the nation's Royal Military Police and its antecedents and associated individuals in support of the United Kingdom and its interests and to enable people to explore the Heritage Collection for inspiration, learning, research, and enjoyment.

Public Benefit

The Trustees have paid due regard to the Charity Commission's 'Guide on Public Benefit' in deciding what activities the Charity undertakes and ensure that the Royal Military Police (RMP) Museum collects, documents, preserves and provides access to material relating to the worldwide activities of the nation's Military Police (and its antecedents), which contributes and has contributed to the defence of the nation and its interests. Most importantly, the Trustees also ensure that the Museum uses and interprets the material it preserves for the education and benefit of members of His Majesty's Armed Forces and the public, of all ages and all backgrounds. Finally, in supporting the serving soldier, the Royal Military Museum Trust has also contributed directly to improving the effectiveness and esprit de corps of the nation's Military Police and the moral component of fighting power.

THE ROYAL MILITARY POLICE MUSEUM TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance

Major challenges and opportunities

The greatest challenge facing the Museum during the period under report was the announcement in late 2023 that the Station authorities were planning to demolish Tedder Building: currently the home of the Museum's Reserve Collection. Tedder had suffered some degradation over recent years, and the most vulnerable artefacts in the collection had already been moved into the main museum building. A vague timescale of "within the next financial year" was given for the demolition, leading to robust conversations pointing out the legal position vis-a-vis the Museum's extant Lease with the Secretary-of-State for Defence. The Lease stated that any move resulting from an MoD decision should be at zero cost to the Museum, and that alternative accommodation must at least be equivalent in terms of quality and footprint to the existing building. Liaison with the Quartermaster identified a suitable alternative and the task to vacate the building fell to the Collections Officer and Museum Assistant.

The other challenge facing the Museum has been the disbandment of the Historic Vehicle Restoration Group (HVRG). A part of the Museum for fifteen years, the HVRG restored and displayed the Trust's collection of veteran wheeled vehicles and motorcycles however, increasing cost of maintaining vehicles as road worthy "runners" rather than static displays had been identified by the Museum's management as a potential saving. In addition, the Station's Health and Safety Advisor undertook an inspection of the Group's work area and raised a number of concerns over unsafe work practices and after an agreed period, the scale of the problems identified, and cost of resolution became untenable, and the Trustees agreed that the Group be disbanded. At the same time, Geoffrey Salvetti TD Esq., the leading light of the HVRG, stood down as a Museum Trustee. The opportunities identified by this course of action, not least in freeing up storage space previously identified as storage for the Reserve Collection, will be acted upon in the forthcoming fiscal year.

Museum Volunteers

Sadly, 2023 saw two of our long-standing volunteers retire due to ill health; RMP veterans Robin Lacey and Jack Duncan had volunteered at the Museum for over a decade and their long service and diligent approach to a variety of tasks were important in helping to maintain the exacting standards of the Museum and to support the staff. It is vital to allow the volunteers to work to their strengths, and the latest addition to the team of volunteers is no exception; Ms Smythe joined the team in late 2023, volunteering alongside her full-time job. The timing was fortuitous, as the staff were moving the textile collection from the stores to the Museum and part of Ms Smythe's expertise is in conservation and she is now condition checks, remedial conservation and the correct re-storage of the Trusts clothing and textile artefacts.

Museum Visitors

It is gratifying to report that visitor numbers continue to rise, with figures for this period overtaking the total for the year 2022/23, by just under 10%. Curated visits of the D-Day (Operation NEPTUNE) Map Room in Southwick House, continue to be popular, although due to the re-prioritising Museum tasks, the number of curated briefings were reduced. Nonetheless the income from the visits resulted in a welcome additional income stream and organised visits came from a variety of groups including three from Hidden Histories, together with groups from The Counterterrorism and Security and Global Force Protection Counterterrorism Border Policing divisions of the UK's Defence Science and Technology Laboratory (DSTL.) Allied military visits included contingents of staff and former alumni of The Mubarak Al-Abdullah Joint Command & Staff College in Kuwait, the Joint Warrior Studies Department of the USAF Air War College, Montgomery, Alabama, and the US Air Force Reserve Officer Training Corps at the Brigham Young University, Utah. Academic visitors included groups from The General David H Petraeus Centre for Emerging Leaders at The Institute for the Study of War, Washington DC, The Centre for Presidential History at Southern Methodist University, Dallas, Texas, The George Washington University in Virginia, and the Baylor University from Waco, Texas. Civilian groups included the University of the Third Age's Dorking Military History Group, and the Fareham and Gosport Branch of Parkinson's UK.

THE ROYAL MILITARY POLICE MUSEUM TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

The Burden Gallery

The beginning of the year saw the completion of work to HMS Dryad's Old Chapel. It was decided that this display space would be re-purposed into a meeting/briefing room and conference space as well as a gallery to display the Museum's Art Collection. The project was managed by Toby Brayley, the Collections Office, admirably supported by Museum Assistant Vicky Bettison. They undertook the decoration and designed the displays. The generous gift from the Adjutant General's Corps of a large flat-screen TV with audio-visual facilities makes this space ideal for presentations and it has been used for school visits, committee meetings from across Defence, delivering lectures as well as preparing students for their graduations. Although primarily used by the RMP "family," outside agencies have used the gallery and it is planned that this facility will provide additional income in the future.

Social Media Presence

The main online presence for the Museum continued to be its Facebook page. This year saw a total of more than 4,100 followers and a reach of nearly 60,000. Facebook (<https://www.facebook.com/The-Royal-Military-Police-Museum-1214304391932656/?fref=ts>) postings cover a variety of topics, including new acquisitions, museum news, and personalities as well as interesting snippets from Corps history found during the ongoing digitisation of the Archive. One post featuring Sergeant W R Thomas MM achieved an astonishing reach of 21,000+ people in the space of a week. Maintaining links with the serving cohort, and regular cross-posting with 1 Military Police Brigade's page, helps maintain heritage awareness across the capability. A large amount of information has been added and a considerable number of items offered to the Museum as a result of these posts.

Military Police Database

The database of former members of the Corps and its antecedents "*Is there a Redcap in your family?*" is now well established and since the last report, a large amount of data has been added with the total number of individuals currently listed at 104,000 soldiers who served in the Provost 'Arm' between 1813 and 1950. During the recording period, the total number of fields containing data rose from 690k to 845k. Registrations for the site result in purchases in about 35% of cases and with 480 registrations recorded during the year, and 190 profiles being purchased, £475 was added to Museum funds. All purchased profiles result in contact with the Museum to provide additional information to add to the profiles.

New Acquisitions

The Museum continues to add to its collection, albeit with a limited budget for purchases, however, a number of donations were received: an important link to the immediate Post-war period was the donation of a photographic archive of Lance-Corporal (LCpl) Robert Melhuish who was part of the Protection Team assigned to Lord Birkett PC, Britain's 'Alternate' Judge at the International Military Tribunal, held at Nuremburg (1945-1946.)

The RMP and its antecedents attract a premium at auction, particularly where medals are concerned, so it was a delight when the Museum was offered the gift of a particularly important medal group and its accompanying archive. Acting-Sergeant (A/Sgt) William Thomas landed in Normandy on D-Day and two weeks later was awarded the Military Medal as a Pointsman on a pass through a minefield at Escoville where three of his colleagues had become casualties. An extremely rare part of his archive are two (crude) hand-drawn maps of the landing's beaches, issued in early June and due to the ephemeral nature of the media, very few examples survive, and to have two in the Collection makes this an important addition to the history of the Corps, coming to light as preparations to commemorate the 80th Anniversary of the Normandy Landings gathered momentum.

In November, the Museum purchased the archive of Corporal (Cpl) Wallace "Punch" Glue who had transferred into the Corps of Military Police from the Royal Sussex Regiment in 1941 and as a result was part of the embryonic Provost Traffic Control (TC) Wing system. One unusual item is the embroidered cushion from North Africa which bears the Corps badge under George V rather than the correct George VI. It does, however, appear from his photographs that Glue actually wore the previous monarch's badge on his own cap rather than the issued one.

THE ROYAL MILITARY POLICE MUSEUM TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Budget 2023/24

Once again, the Museum received a financial grant from the Adjutant-General's Corps Association towards its running costs, which helped reduce the shortfall between the Museum's income and expenditure, particularly staff costs, to a manageable level. This grant, together with a generous donation of £10,000, and a bequest of £2,720, helped the Museum to perform within its budgetary constraints.

Support to MoD/Outside Agencies

A key function of the Museum is to support for the serving cohort. Familiarisation visits have taken place for potential transfers into the RMP, together with Officer Cadets from the Royal Military Academy, Sandhurst (RMAS) considering a future career in the Corps. All RMP Phase 2 (Trade Training) trainees visit the Museum when they are given a guided tour using the artefacts to illustrate the varied duties undertaken by the Military Police. The Museum archive, together with the expertise, help and advice of curatorial staff have enabled a number of RMP Units and individuals to undertake various research projects, as well as helping prepare soldiers for battlefield studies, Short Term Training Team deployments, and engagement with Allied and Alliance Corps etc. MoD groups and Defence partners visiting the D-Day Map Room are also encouraged to visit the Museum as part of the 'Southwick Park Experience.'

Performance Statistics

- Overall Museum visits in person of 4030 saw an increase on 2022/23's figure of 3710 but were still significantly lower than 2019/20's pre-pandemic figure of 7177.
- RMP-Curated Map Room visits were 2719 compared to 2808 in 2022/23 and 5394 in 2019/20.
- Web-hits for the relevant Museum Facebook page(<https://www.facebook.com/The-Royal-Military-Police-Museum-1214304391932656/?fref=ts>) showed a reach of 58,371 with a total of 4,100 followers.
- Income from bequests, donations, grants, and research requests and Map Room briefings totalled £33,924.

Financial review

The Charity has increased its unrestricted reserves by £18,828 to £329,055. Restricted reserves remained at £nil. Restricted funds represent amounts which have been received for specific purposes and which have not yet been spent.

It is the policy of the Trust that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three- and six-month's expenditure.

The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Trust's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year. The trustees have assessed the major risks to which the Trust is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

The trustees has assessed the major risks to which the trust is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

Management of the Museum is vested in the Trustees who are appointed in accordance with the Declarations of the Trust Deed of 29th August 1979 (vide paragraph 13). Ex-Officio Trustees elect, in the first, instance individual Trustees to a limit of 6. The number of individual Trustees should not fall below 2 in number thereafter. Individual Trustees are elected by the remaining Trustees. Day-to-day management of the Museum is the responsibility of the Director.

THE ROYAL MILITARY POLICE MUSEUM TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees who served during the year and up to the date of signature of the financial statements were:

Brigadier V W Buck (Chair of Trustees) replaced by Brigadier S L Pringle-Smith on 16 June 2023;
Colonel S F Boyd (resigned 12 June 2024);
Warrant Officer (Class 1) J Miller replaced by Warrant Officer (Class 1) J Radcliffe on 30 August 2024;
Major M Turnbull AGC (RMP) (appointed 12 June 2024);
David Evans VR;
Jules Kensett-Wooding FHA;
Tina Kilnan MA (Dunelm);
Geoffrey Salvetti TD Esquire (resigned 30 March 2024)

[Details of method of recruitment and appointment of trustees.]

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The Trustees' report was approved by the Board of Trustees.


Brigadier S L Pringle-Smith

Chair of Trustees

Dated: 26.2.25

THE ROYAL MILITARY POLICE MUSEUM TRUST

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

The trustees 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).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the trust and of the incoming resources and application of resources of the trust for that year.

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

- select suitable accounting policies and then 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 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 charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the trust and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE ROYAL MILITARY POLICE MUSEUM TRUST

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF THE ROYAL MILITARY POLICE MUSEUM TRUST

Opinion

We have audited the financial statements of The Royal Military Police Museum Trust (the 'trust') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the trust in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the trust's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

THE ROYAL MILITARY POLICE MUSEUM TRUST

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF THE ROYAL MILITARY POLICE MUSEUM TRUST

Responsibilities of trustees

As explained more fully in the statement of Trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Identification and assessment of irregularities including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- Obtaining an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a direct effect on the financial statements and operations;
- Obtaining an understanding of the charity's policies and procedures on fraud risks, including knowledge of any actual, suspected or alleged fraud;
- Discussing among the engagement team how and where fraud might occur in the financial statements and any potential indicators of fraud through our knowledge and understanding of the company and our sector-specific experience.

As a result of these procedures, we considered the opportunities and incentives that may exist within the association for fraud. We are also required to perform specific procedures to respond to the risk of management override. As a result of performing the above, we identified the following areas as those most likely to have an impact on the financial statements: health & safety and employment law, as well as compliance with the UK Companies and Charities Acts.

THE ROYAL MILITARY POLICE MUSEUM TRUST

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF THE ROYAL MILITARY POLICE MUSEUM TRUST

In addition to the above, our procedures to respond to risks identified included the following:

- Making enquiries of management about any known or suspected instances of non-compliance with laws and regulations and fraud;
- Reviewing minutes of meetings of the board and senior management.
- Reading correspondence with regulators
- Challenging assumptions and judgements made by management in their significant accounting estimates; and
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness.

Due to the inherent limitations of an audit, there is an unavoidable risk that some material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK). For instance, the further removed non-compliance is from the events and transactions reflected in the financial statements, the less likely the auditor is to become aware of it or to recognise the non-compliance.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Other matters

Your attention is drawn to the fact that the charity has prepared financial statements 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)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Sumer Audit
Chartered Accountants
Statutory Auditor
Chichester

05/03/2025
.....

Sumer Audit is the trading name of Sumer Auditco Limited

Sumer Audit is eligible for appointment as auditor of the trust by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

THE ROYAL MILITARY POLICE MUSEUM TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2024

| | | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ | As restated Unrestricted funds 2023 £ | As restated Restricted funds 2023 £ | Total 2023 £ |
|---|----|------------------------------------|----------------------------------|--------------------|---|---|--------------------|
| <u>Income and endowments from:</u> | | | | | | | |
| Donations and legacies | 3 | 31,794 | 3,349 | 35,143 | 22,032 | - | 22,032 |
| Charitable activities | 4 | 300 | 53,245 | 53,545 | 240 | 51,192 | 51,432 |
| Investments | 5 | 6,085 | - | 6,085 | 4,610 | - | 4,610 |
| Other income | 6 | 152 | - | 152 | - | - | - |
| Total income | | 38,331 | 56,594 | 94,925 | 26,882 | 51,192 | 78,074 |
| <u>Expenditure on:</u> | | | | | | | |
| Raising funds | 7 | 2,958 | - | 2,958 | 3,245 | - | 3,245 |
| Charitable activities | 8 | 34,114 | 53,245 | 87,359 | 30,751 | 51,192 | 81,943 |
| Total expenditure | | 37,072 | 53,245 | 90,317 | 33,996 | 51,192 | 85,188 |
| Net gains/(losses) on investments | 12 | 14,220 | - | 14,220 | (8,176) | - | (8,176) |
| Net incoming/(outgoing) resources before transfers | | 15,479 | 3,349 | 18,828 | (15,290) | - | (15,290) |
| Gross transfers between funds | 14 | 3,349 | (3,349) | - | - | - | - |
| Net movement in funds | | 18,828 | - | 18,828 | (15,290) | - | (15,290) |
| Fund balances at 1 April 2023 | | 310,227 | - | 310,227 | 325,517 | - | 325,517 |
| Fund balances at 31 March 2024 | | 329,055 | - | 329,055 | 310,227 | - | 310,227 |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

THE ROYAL MILITARY POLICE MUSEUM TRUST

BALANCE SHEET

AS AT 31 MARCH 2024

| | Notes | 2024 | | 2023 | |
|---|-------|---------|-----------------------|---------|-----------------------|
| | | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Tangible assets | 16 | | 21,805 | | 12,869 |
| Heritage assets | 17 | | 47,516 | | 46,526 |
| Investments | 18 | | 205,638 | | 193,020 |
| | | | <u>274,959</u> | | <u>252,415</u> |
| Current assets | | | | | |
| Stocks | 19 | 14,490 | | 14,820 | |
| Debtors | 20 | 1,804 | | 2,168 | |
| Cash at bank and in hand | | 47,076 | | 44,873 | |
| | | | <u>63,370</u> | | <u>61,861</u> |
| Creditors: amounts falling due within one year | 21 | (9,274) | | (4,049) | |
| Net current assets | | | <u>54,096</u> | | <u>57,812</u> |
| Total assets less current liabilities | | | <u><u>329,055</u></u> | | <u><u>310,227</u></u> |
| Income funds | | | | | |
| <u>Unrestricted funds</u> | | | | | |
| Designated funds | 23 | 15,307 | | 15,307 | |
| General unrestricted funds | | 313,748 | | 294,920 | |
| | | | <u>329,055</u> | | <u>310,227</u> |
| | | | <u><u>329,055</u></u> | | <u><u>310,227</u></u> |

The financial statements were approved by the Trustees on 26.2.25


 Brigadier S L Pringle-Smith
 Chair of Trustees

THE ROYAL MILITARY POLICE MUSEUM TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

The Royal Military Police Museum Trust is an unincorporated charity. The registered office is Regimental Headquarters Royal Military Police, The Old Stables, Southwick House, Southwick Park, (Postal Point 38), Nr. Fareham, Hampshire, PO17 6EJ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the trust's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The trust is a Public Benefit Entity as defined by FRS 102.

The trust has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the trust has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the trust has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

THE ROYAL MILITARY POLICE MUSEUM TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the trust has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Liabilities are recognised on the accruals basis.

Governance costs include all expenditure directly related to the compliance with charitable and statutory requirements.

Resources expended are recognised either when they fall due or are paid, whichever is the sooner.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|--------------------------------|---|
| Land and buildings | Fully depreciated |
| Fixtures, fittings & equipment | Straight line over their estimated life of 2, 5 or 10 years |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Heritage assets

Museum acquisitions are recognised at cost and are not depreciated as, in the opinion of the trustees, the items have an indefinite life and there will be no diminution in their value in the foreseeable future. The carrying value is reviewed for impairment.

1.8 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

Fixed asset investments are stated at market value.

Realised gains or losses arising on the disposal of investments (together with provisions for diminution in value) are credited or debited to the Statement of Financial Activities. Investment income (including associated tax credits) is credited to the Statement of Financial activities when receivable.

1.9 Impairment of fixed assets

At each reporting end date, the trust reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

THE ROYAL MILITARY POLICE MUSEUM TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.10 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.11 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.12 Financial instruments

The trust has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the trust's balance sheet when the trust becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the trust's contractual obligations expire or are discharged or cancelled.

THE ROYAL MILITARY POLICE MUSEUM TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.13 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the trust is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.14 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the trust's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Key sources of estimation uncertainty

Useful lives of tangible fixed assets

The useful lives of assets are determined by management at the time the asset is acquired and reviewed for appropriateness. The lives are based upon historical experience with similar assets as well as anticipation of future events, which may impact their life.

Heritage assets such as medals, uniforms, postcards, weapons and photographs are not depreciated as, in the opinion of the trustees, these items have an indefinite life and there will be no diminution in their value in the foreseeable future. The carrying value of these items are reviewed for impairment.

Valuation of investments

The Board has relied upon the information received from investment managers in order to account for the valuation of investments held at the year end.

3 Income from donations and legacies

| | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total 2023 £ |
|---------------------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Donations and gifts | 16,074 | - | 16,074 | 8,032 | - | 8,032 |
| Legacies receivable | 2,720 | - | 2,720 | - | - | - |
| Grants receivable | 13,000 | 3,349 | 16,349 | 14,000 | - | 14,000 |
| | <u>31,794</u> | <u>3,349</u> | <u>35,143</u> | <u>22,032</u> | <u>-</u> | <u>22,032</u> |

THE ROYAL MILITARY POLICE MUSEUM TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

3 Income from donations and legacies (Continued)

| | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total 2023 £ |
|--|------------------------------------|----------------------------------|----------------------|------------------------------------|----------------------------------|----------------------|
| Grants receivable for core activities | | | | | | |
| AGC grant | 13,000 | 3,349 | 16,349 | 14,000 | - | 14,000 |
| | <u>13,000</u> | <u>3,349</u> | <u>16,349</u> | <u>14,000</u> | <u>-</u> | <u>14,000</u> |
| | <u><u>13,000</u></u> | <u><u>3,349</u></u> | <u><u>16,349</u></u> | <u><u>14,000</u></u> | <u><u>-</u></u> | <u><u>14,000</u></u> |

Donated facilities

Premises and related services that are donated to the charity are not included as a donation as it would not be possible to value these services. Due to operational reasons it is not possible for the charity to obtain these services on an open market outside of the MOD. The facilities provided by the MOD form part of a wider site and it is not possible to accurately determine the direct cost to the MOD of providing the facilities to the charity.

4 Charitable activities

| | Sale of histories 2024 £ | AMOT grants 2024 £ | Total 2024 £ | Sale of histories 2023 £ | restated AMOT grants 2023 £ | restated Total 2023 £ |
|----------------------------|-----------------------------------|--------------------------|----------------------|-----------------------------------|--------------------------------------|--------------------------------|
| Sale of histories | 300 | - | 300 | 240 | - | 240 |
| Performance related grants | - | 53,245 | 53,245 | - | 51,192 | 51,192 |
| | <u>300</u> | <u>53,245</u> | <u>53,545</u> | <u>240</u> | <u>51,192</u> | <u>51,432</u> |
| | <u><u>300</u></u> | <u><u>53,245</u></u> | <u><u>53,545</u></u> | <u><u>240</u></u> | <u><u>51,192</u></u> | <u><u>51,432</u></u> |
| Analysis by fund | | | | | | |
| Unrestricted funds | 300 | - | 300 | 240 | - | 240 |
| Restricted funds | - | 53,245 | 53,245 | - | 51,192 | 51,192 |
| | <u>300</u> | <u>53,245</u> | <u>53,545</u> | <u>240</u> | <u>51,192</u> | <u>51,432</u> |
| | <u><u>300</u></u> | <u><u>53,245</u></u> | <u><u>53,545</u></u> | <u><u>240</u></u> | <u><u>51,192</u></u> | <u><u>51,432</u></u> |

THE ROYAL MILITARY POLICE MUSEUM TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

5 Income from investments

| | Unrestricted funds 2024 £ | Unrestricted funds 2023 £ |
|--------------------------------|------------------------------------|------------------------------------|
| Income from listed investments | 4,329 | 3,875 |
| Interest receivable | 1,756 | 735 |
| | <u>6,085</u> | <u>4,610</u> |

6 Other income

| | Unrestricted funds 2024 £ | Unrestricted funds 2023 £ |
|---|------------------------------------|------------------------------------|
| Net gain on disposal of tangible fixed assets | 152 | - |
| | <u>152</u> | <u>-</u> |

7 Expenditure on raising funds

| | Unrestricted funds 2024 £ | Unrestricted funds 2023 £ |
|----------------------------------|------------------------------------|------------------------------------|
| Fundraising and publicity | | |
| Advertising | 318 | 689 |
| | <u>318</u> | <u>689</u> |
| Trading costs | | |
| Other trading activities | 330 | 240 |
| | <u>330</u> | <u>240</u> |
| Investment management | 2,310 | 2,316 |
| | <u>2,310</u> | <u>2,316</u> |
| Total costs | <u>2,958</u> | <u>3,245</u> |

THE ROYAL MILITARY POLICE MUSEUM TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

8 Charitable activities

| | 2024 | restated 2023 |
|--|---------------|------------------|
| | £ | £ |
| Staff costs | 72,436 | 67,387 |
| Depreciation and impairment | 1,939 | 722 |
| Preservation and conservation | 1,367 | 2,745 |
| Museum maintenance | 1,518 | 889 |
| Books and stationery | 727 | 91 |
| Professional fees | 515 | 772 |
| Museum staff expenses | 721 | 781 |
| Insurance | 2,343 | 1,858 |
| General expenses | 170 | 281 |
| Computer & website costs | 2,153 | 2,761 |
| Museum costs | 470 | 812 |
| | <u>84,359</u> | <u>79,099</u> |
| Share of governance costs (see note 9) | 3,000 | 2,844 |
| | <u>87,359</u> | <u>81,943</u> |
| Analysis by fund | | |
| Unrestricted funds | 34,114 | 30,751 |
| Restricted funds | 53,245 | 51,192 |
| | <u>87,359</u> | <u>81,943</u> |

9 Support costs allocated to activities

| | 2024 | Total 2023 |
|-----------------------------------|--------------|---------------|
| | £ | £ |
| Governance | 3,000 | 2,844 |
| | <u>3,000</u> | <u>2,844</u> |
| Governance costs comprise: | 2024 | 2023 |
| | £ | £ |
| Audit fees | 3,000 | 2,844 |
| | <u>3,000</u> | <u>2,844</u> |

THE ROYAL MILITARY POLICE MUSEUM TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the trust during the year.

11 Employees

The average monthly number of employees during the year was:

| | 2024 | 2023 |
|-------------------------|-------------------|-------------------|
| | Number | Number |
| Museum staff | 3 | 3 |
| | <u> </u> | <u> </u> |
| Employment costs | 2024 | 2023 |
| | £ | £ |
| Wages and salaries | 68,513 | 64,067 |
| Social security costs | 2,429 | 1,960 |
| Other pension costs | 1,494 | 1,360 |
| | <u>72,436</u> | <u>67,387</u> |

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

| | 2024 | 2023 |
|------------------------|-------------------|-------------------|
| | £ | £ |
| Aggregate compensation | 31,129 | 29,965 |
| | <u> </u> | <u> </u> |

12 Gains and losses on investments

| | Unrestricted | Unrestricted |
|----------------------------|---------------------|---------------------|
| | funds | funds |
| | 2024 | 2023 |
| | £ | £ |
| Gains/(losses) arising on: | | |
| Revaluation of investments | 16,508 | (7,658) |
| Sale of investments | (2,288) | (518) |
| | <u>14,220</u> | <u>(8,176)</u> |

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

THE ROYAL MILITARY POLICE MUSEUM TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

14 Transfers

There is a transfer from restricted to unrestricted funds of £3,349 in relation to the purchase of a television in fixed assets in accordance with the terms of the grant.

15 Prior year adjustment

There has been a prior year adjustment after it was determined that grant income from the Army Museum Ogilvy Trust should be categorised as restricted fund income. The associated expenditure for staff salaries has also been reallocated to restricted fund expenditure. This increased restricted performance related grant income and decreased unrestricted performance related grant income by £51,192 and increased restricted staff costs and decreased unrestricted staff costs by £51,192. The net impact on reserves was therefore nil.

16 Tangible fixed assets

| | Land and buildings | Fixtures, fittings & equipment | Total |
|------------------------------------|-----------------------|--------------------------------------|-------------|
| | £ | £ | £ |
| Cost | | | |
| At 1 April 2023 | 133,754 | 84,911 | 218,665 |
| Additions | - | 10,875 | 10,875 |
| | <hr/> | <hr/> | <hr/> |
| At 31 March 2024 | 133,754 | 95,786 | 229,540 |
| | <hr/> | <hr/> | <hr/> |
| Depreciation and impairment | | | |
| At 1 April 2023 | 133,754 | 72,042 | 205,796 |
| Depreciation charged in the year | - | 1,939 | 1,939 |
| | <hr/> | <hr/> | <hr/> |
| At 31 March 2024 | 133,754 | 73,981 | 207,735 |
| | <hr/> | <hr/> | <hr/> |
| Carrying amount | | | |
| At 31 March 2024 | - | 21,805 | 21,805 |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |
| At 31 March 2023 | - | 12,869 | 12,869 |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |

17 Heritage assets

| | £ |
|-------------------------|---------------|
| Cost | |
| At 1 April 2023 | 46,526 |
| Purchases | 990 |
| | <hr/> |
| At 31 March 2024 | 47,516 |
| | <hr/> <hr/> |

THE ROYAL MILITARY POLICE MUSEUM TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

17 Heritage assets

(Continued)

Heritage assets are held by the Royal Military Police Museum, they include medals, uniforms, weapons, photographs, postcards and other artefacts which hold historical significance to the RMP.

These assets are either purchased or donated to the Museum in the year and are recorded on the Museum Object Database Entry System database. Assets which have been purchased are recognised at their cost.

Donated assets are not recognised on the balance sheet on the basis that the items are individual pieces that it would not be practical to value.

Museum acquisitions are not depreciated as, in the opinion of the trustees, the items have an indefinite life and there will be no diminution in their value in the foreseeable future. The carrying value is reviewed for impairment.

During the previous two years there were movements on heritage assets as follows:

2022:

Brought forward £36,297
 Additions £6,937
 Disposals nil
 Carried forward £43,234

2023:

Brought forward £43,234
 Additions £3,850
 Disposals £(558)
 Carried forward £46,526

Before 2022 the heritage assets were included in Fixtures, fittings and equipment.

18 Fixed asset investments

| | Listed investments £ | Cash in portfolio | Total £ |
|--------------------------|----------------------------|----------------------|----------------|
| Cost or valuation | | | |
| At 1 April 2023 | 189,858 | 3,162 | 193,020 |
| Additions | 95,320 | - | 95,320 |
| Valuation changes | 16,508 | - | 16,508 |
| Net movement to cash | - | (190) | (190) |
| Disposals | (99,020) | - | (99,020) |
| At 31 March 2024 | <u>202,666</u> | <u>2,972</u> | <u>205,638</u> |
| Carrying amount | | | |
| At 31 March 2024 | <u>202,666</u> | <u>2,972</u> | <u>205,638</u> |
| At 31 March 2023 | <u>189,858</u> | <u>3,162</u> | <u>193,020</u> |

THE ROYAL MILITARY POLICE MUSEUM TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

18 Fixed asset investments

(Continued)

Fixed asset investments revalued

Listed investments are included at market value. The comparable amount under the historical cost basis was £185,495 (2023: £176,765).

19 Stocks

| | 2024 £ | 2023 £ |
|-------------------------------------|-----------|-----------|
| Finished goods and goods for resale | 14,490 | 14,820 |

20 Debtors

| | 2024 £ | 2023 £ |
|---|--------------|--------------|
| Amounts falling due within one year: | | |
| Other debtors | 300 | 240 |
| Prepayments and accrued income | 1,504 | 1,928 |
| | <u>1,804</u> | <u>2,168</u> |

21 Creditors: amounts falling due within one year

| | 2024 £ | 2023 £ |
|------------------------------------|--------------|--------------|
| Other taxation and social security | 1,592 | 1,412 |
| Other creditors | 7,682 | 2,637 |
| | <u>9,274</u> | <u>4,049</u> |

22 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

| | At 1 April 2023 £ | Incoming resources £ | Resources expended £ | Transfers £ | At 31 March 2024 £ |
|--------------------------------------|-------------------------|----------------------------|----------------------------|----------------|--------------------------|
| Grant for Television in Burden Suite | - | 3,349 | - | (3,349) | - |
| Grant for Museum staff salaries | - | 53,245 | (53,245) | - | - |
| | <u>-</u> | <u>56,594</u> | <u>(53,245)</u> | <u>(3,349)</u> | <u>-</u> |

THE ROYAL MILITARY POLICE MUSEUM TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

22 Restricted funds (Continued)

| Previous year: | At 1 April 2022 £ | restated Incoming resources £ | restated Resources expended £ | Transfers £ | At 31 March 2023 £ |
|---------------------------------|-------------------------|--|--|----------------|--------------------------|
| Grant for Museum staff salaries | - | 51,192 | (51,192) | - | - |

23 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

| | At 1 April 2023 £ | Incoming resources £ | Resources expended £ | Transfers £ | Gains and losses £ | At 31 March 2024 £ |
|--------------------------------------|-------------------------|----------------------------|----------------------------|----------------|--------------------------|--------------------------|
| Langmead Gallery Redevelopment | 15,307 | - | - | - | - | 15,307 |
| General funds | 294,920 | 38,331 | (37,072) | 3,349 | 14,220 | 313,748 |
| | <u>310,227</u> | <u>38,331</u> | <u>(37,072)</u> | <u>3,349</u> | <u>14,220</u> | <u>329,055</u> |

| Previous year: | At 1 April 2022 £ | Incoming resources £ | Resources expended £ | Transfers £ | Gains and losses £ | At 31 March 2023 £ |
|--------------------------------------|-------------------------|----------------------------|----------------------------|----------------|--------------------------|--------------------------|
| Langmead Gallery Redevelopment | 15,307 | - | - | - | - | 15,307 |
| General funds | 310,210 | 26,882 | (33,996) | - | (8,176) | 294,920 |
| | <u>325,517</u> | <u>26,882</u> | <u>(33,996)</u> | <u>-</u> | <u>(8,176)</u> | <u>310,227</u> |

Langmead Gallery Redevelopment

Donations have been received in past years to contribute towards the project intended to redesign and update the Langmead Gallery in the RMP Museum.

24 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

THE ROYAL MILITARY POLICE MUSEUM TRUST

England & Wales - Charity number 280060

Accounts

Charity registration number 280060

ROYAL MILITARY POLICE MUSEUM
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

ROYAL MILITARY POLICE MUSEUM

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Ex-Officio:

Brigadier S L Pringle-Smith
Warrant Officer (Class 1) J Miller AGC (RMP)

Elected:

Colonel S F Boyd
David W Evans VR
Jules Kensett-Wooding FHA
Tina Kilnan MA (Dunelm)
Geoffrey Salvetti TD Esquire

Director

Colonel J T Green OBE

Fund Manager

Major S E Brooks

Curater

Mr R J Callaghan BA (Hons)

Collections Officer

Mr A T Brayley

Museum Assistant

Mrs V A Bettison

Charity number

280060

Principal address

Regimental Headquarters, Royal Military Police
The Old Stables, Southwick House
Southwick Park (Postal Point 38)
Nr Fareham
Hampshire
PO17 6EJ

Auditor

Sumer Audit
Piper House
4 Dukes Court
Bognor Road
Chichester
West Sussex
PO19 8FX

Bankers

Barclays Bank plc
74/75 East Street
Chichester
West Sussex
PO19 1HT

COIF Charities Management Ltd
COIF Charity Funds
80 Cheapside
London
EC2V 6DZ

Investment advisors

Barclay's Wealth and Investment Management
300 Poole Road
Bournemouth
BH1 2BW

ROYAL MILITARY POLICE MUSEUM

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ROYAL MILITARY POLICE MUSEUM

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the trust's Deed, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2019)

Objectives and activities

The Royal Military Police Museum is an Unincorporated Charity (Registration Number 280060) established by a Charitable Trust Deed on 29 August 1979 and varied by Schemes of the Charity Commission dated 30 March 1988, and 4 January 1993, respectively.

The Charity is administered from:

The Old Stables (Postal Point 38)
Southwick Park, Nr., Fareham,
Hampshire. PO17 6EJ

Day-to-day management of the Charity is vested in the Museum Director: Colonel J T Green OBE, the Regimental Secretary, Royal Military Police.

Objects of the Charity

To uphold the traditions of the Royal Military Police and perpetuate its deeds, by ensuring that the Museum collects, documents, preserves, exhibits, and interprets material evidence and associated information relating to the worldwide activities of the nation's Royal Military Police and its antecedents and associated individuals in support of the United Kingdom and its interests and to enable people to explore the Heritage Collection for inspiration, learning, research, and enjoyment.

Public Benefit

The Trustees have paid due regard to the Charity Commission's 'Guide on Public Benefit' in deciding what activities the Charity undertakes and ensure that the Royal Military Police (RMP) Museum collects, documents, preserves and provides access to material relating to the worldwide activities of the nation's Military Police (and its antecedents), which contributes and has contributed to the defence of the nation and its interests. Most importantly, the Trustees also ensure that the Museum uses and interprets the material it preserves for the education and benefit of members of the Armed Forces and of the public, of all ages and all backgrounds. Finally, in supporting the serving soldier, the Royal Military Museum Trust has also contributed directly to improving the effectiveness and esprit de corps of the nation's Military Police.

Achievements and performance

Major challenges and opportunities

The consequences of the Covid-19 pandemic continue to ease as the public re-embraces the concept of visiting venues once more. While the baseline of the year 2019/20 is still some distance away, encouragingly, visitor numbers have increased, thereby causing rising optimism. Happily, as a non-charging venue, the RMP Museum is less vulnerable than some during the current cost of living crisis.

For many years, budgetary constraints with the site contractor resulted in delays in the undertaking of remedial works to the Museum's fabric. During this period, there was, however, a concerted effort by the sites Facility Manager in rectifying defects in the fabric of the Museum building as many years of wear and tear had left the building looking rather shabby. Several wooden window frames in the former chapel, which were on the point of falling out, were replaced; loose render was removed and replaced; and two new doors hanged. This ongoing work has significantly improved the aesthetics of the building and the conditions the collection is housed in.

ROYAL MILITARY POLICE MUSEUM

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Inside the building new hi-tech LED lighting was installed throughout the Museum, reducing cost, heat, and the potential for lux (light) damage to exhibits. A more significant challenge, however, has been with Tedder building which houses the Museum's Reserve Collection. A serious water ingress (which thankfully had no adverse effects on the artefacts), resulted in a change of practice for staff working in the stores. In consequence, the Defence School of Policing and Guarding has decided that the building be cleared. Negotiations are on-going to find an equivalent, or indeed improved, storage facility in accordance with the extant Lease Agreement between the RMP Museum Trust and the Secretary of State. Work also began on replacing the text panels produced when the collection moved to Southwick Park in 2007. The new panels use a corporate style which echoes that used for labelling individual artefacts. This period also saw the on-going project of refreshing the medal collection continue.

Social media presence

The Museum's social media presence continues to be a high priority. Regular Facebook (<https://www.facebook.com/The-Royal-Military-Police-Museum-1214304391932656/?fref=ts>) postings highlight a few of the hidden treasures unearthed recently within the collection, as well as new acquisitions and Museum-related activities. The Museum interacts with several other Facebook groups including 1 Military Police Brigade, helping to raise heritage awareness within the serving Army. These interactions have resulted in much valuable information being exchanged and have also led to new acquisitions. These posts also show the veteran community and the wider public, that although the role of today's Military Police differs little from that of the past, the way the role is undertaken has changed enormously. The posts are written by all members of the RMP Museum team and cover a wide variety of topics. Currently, it has a total of 3,955 followers, and a 'reach' of 55,521.

Staff and volunteers

Staffing levels remained at three: the Curator; the Collections Officer and the Museum Assistant. Volunteers number 13 and equates to 2 full-time employees.

The projects undertaken by the volunteers working in the Museum vary: scanning documents and photographs helped to grow the digital archive as well as protecting the artefacts from repeated handling; and documents are transcribed creating searchable material for ease of use in research projects and are used not only by the curatorial staff, but also by the serving cohort and Regimental Headquarters. As part of the long-term refurbishment project, parts of the medal displays are rotated, with groups being cleaned and re-mounted prior to being placed on display. Where a volunteer has a specialist skill or aptitude, this is utilized, most noticeable during this period in a condition check on the firearms collection. The Museum benefits by the equivalent of one full time employee working on core museum tasks while volunteers benefit from companionship, a shared experience, diversionary activities for those older members, continued esprit de corps for those volunteers who previously served in the RMP, and a sense of involvement in creating an interesting and educational attraction.

The volunteers of the Museum's Historic Vehicle Restoration Group represented the Museum at the very popular Solent Overlord Show at Denmead in Hampshire along with 300 other historic vehicles, 30 re-enactment groups and 100 trade stands during the Spring Bank Holiday weekend. The volunteers also took part in 'CarFest 2022,' a huge annual event, held at former F1 Champion Jody Scheckter's Hampshire estate, which raises money in support of children's charities, and saw many thousands of attendees wandering around the Ferraris and Bugattis and to see classic cars from film and television. They could then view the highlight of the show namely the Museum's Royal Review Land Rover (see picture) and some fortunate VIPs even got the chance to take a ride in it.

Military Police genealogical database

The database of former members of the Corps and its antecedents: "Is there a Redcap in your family?" is well established. Editing has resulted in the removal of duplicated profiles, and it currently lists the details of 103,880 soldiers who served in the provost services of the British Army between 1813 and 1950. Within these records, the total number of fields containing data stands at 690,254. Accessed daily by the Museum staff, the data is used to add to interpretation text, as well as to answer enquiries. It also provides a valuable social history resource by recording age, occupation, marital status, religion, and geographical information amongst other data points.

ROYAL MILITARY POLICE MUSEUM

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

The database continued to attract new users: 388 new registrations were recorded during the period, with 167 profiles being purchased during the period adding to the Museum's funds. Feedback continues to be very positive, eliciting additional information and frequently new images to add to the site. A major upload of new profiles and additional data is planned for August 2023.

Visitors

The Museum was fully open to the public but with the uncertainty of the future of the site, visits in person, although rising from the extremely low level of 2020/21, are still below pre-pandemic levels. Once again, the highly popular Southwick Revival event in June gave a boost to the number of visitors as that event with other D-Day related commemorations normally for around 40% of annual Museum visits in person, which also has an impact on sales in the RMP Shop and direct on-site cash donations.

Total Museum visitors in person (2021/2022 figures in parentheses) were 1,078 Military (1125); 2,387 Adults (807); 245 Children (57).

Operation NEPTUNE D-Day Map Room visits were 2,808 compared to 1,432 in 2021/22.

Significant new acquisitions

The Museum continued to add to its collection throughout the period and whilst uniforms attributable to officers are not uncommon, those of NCOs are significantly rarer. Pleasingly, the Museum was able to acquire examples of both: Firstly, the undress frock of Major Robert Joseph Atkinson Terry MVO DSO displays (amongst others) the medal ribbon of the Royal Victorian Order, a rarity for the Military Police. A member of the Royal Sussex Regiment, he was appointed Provost Marshal in 1910. He relinquished the appointment in 1914 and was killed in action at Loos on 3rd October 1915. Secondly, the battledress Hubert Jesse Thomson BEM was a Special Constable in the Metropolitan Police before he joined the Corps of Military Police in 1940. Along with the blouse, the Museum was also able to acquire his medals, and a superb 70-age diary he kept during the war.

Finally, the Museum, always keen to acquire artefacts from areas which are currently under-represented; one being the role played by the Corps during the conflict in the Far East (1941-45.) This "forgotten" service is now more visible due to the acquisition of the photographs and documents of Military Police Lance-Corporal Harold Victor Giles. Worthy of mention is a rare document regarding the handling Japanese Army Samurai Swords as trophies.

Support to the serving soldier, to Defence and to Other Government Departments and agencies

Support for the serving cohort remains at the core of the Museum's ethos of providing a focus of esprit de corps using historical exemplars. Potential transfers into the RMP, together with Officer Cadets from RMA Sandhurst, as well as all RMP Phase 1 and 2 trainees visit the Museum and are given a tour using the artefacts to illustrate the duties undertaken by the Provost Service. Several RMP units have used the Museum archive and specialist curatorial knowledge in planning events such as Battlefield studies, the most recent focusing on the Battle of Neuve Chapelle in 1915, which was a defining moment in the evolution of the Military Police on the battlefield and a second examining Operation HUSKEY in Sicily in 1943. The large number of MoD groups which visit the D-Day Map Room are also encouraged to visit the Museum as part of the 'Southwick Park Experience.'

The expansion of information retrieval systems, many utilizing the work undertaken by volunteers, enabled information requests from RMP Units and official bodies to be answered promptly, particularly in support of the ongoing legacy enquires and coronial inquests in Northern Ireland, resulting from Operation BANNER. The Museum also supported official visits from a variety of other government department visitors and diplomatic bodies.

ROYAL MILITARY POLICE MUSEUM

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Financial review

The Charity has decreased its unrestricted reserves by £15,290 to £310,227. Restricted reserves remained at £nil. Restricted funds represent amounts which have been received for specific purposes and which have not yet been spent.

It is the policy of the Trust that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three- and six-month's expenditure.

The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Trust's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year. The trustees have assessed the major risks to which the Trust is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

The trustees has assessed the major risks to which the trust is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

Management of the Museum is vested in the Trustees who are appointed in accordance with the Declarations of the Trust Deed of 29th August 1979 (vide paragraph 13). Ex-Officio Trustees elect, in the first, instance individual Trustees to a limit of 6. The number of individual Trustees should not fall below 2 in number thereafter. Individual Trustees are elected by the remaining Trustees. Day-to-day management of the Museum is the responsibility of the Director.

The trustees who served during the year and up to the date of signature of the financial statements were:

Brigadier V W Buck (Chair of Trustees) replaced by Brigadier S L Pringle-Smith;
Colonel S F Boyd;
Warrant Officer (Class 1) J Miller
David Evans VR;
Jules Kensett-Wooding FHA;
Tina Kilnan MA (Dunelm);
Geoffrey Salvetti TD Esquire.

The Trustees' report was approved by the Board of Trustees.



Brigadier S L Pringle-Smith
Chair of Trustees

Dated: 29th Jan 24

ROYAL MILITARY POLICE MUSEUM

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2023

The trustees 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).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the trust and of the incoming resources and application of resources of the trust for that year.

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

- select suitable accounting policies and then 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 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 charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the trust and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ROYAL MILITARY POLICE MUSEUM

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF ROYAL MILITARY POLICE MUSEUM

Opinion

We have audited the financial statements of Royal Military Police Museum (the 'trust') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the trust in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for audits of small entities, in the circumstances set out in note 21 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the trust's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

ROYAL MILITARY POLICE MUSEUM

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF ROYAL MILITARY POLICE MUSEUM

Responsibilities of trustees

As explained more fully in the statement of Trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Identification and assessment of irregularities including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below:

- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including The Charities Act 2011.
- we obtained an understanding of the legal and regulatory framework applicable to the entity and how the entity is complying with that framework by making appropriate enquires of management as well as considering the internal controls in place to mitigate risk of fraud and non-compliance with laws and regulations;
- we made enquires of those charged with governance and management concerning:
 - the risks of fraud;
 - instances of non-compliance with laws and regulations or knowledge of actual, suspected, or alleged fraud is documented during the period;
- we allocated an engagement team that we considered collectively had the appropriate competence and capabilities to identify and recognise non-compliance with laws and regulations.

Audit response to the risk of irregularities including fraud

Based on the results of our risk assessment, our procedures included, but were not limited to:

- performing analytical procedures to identify any unusual or unexpected relationship.
- evaluating whether the selection and application of accounting policies by the entity that may be indicative of fraudulent financial reporting resulting from management's effort to manage earnings.
- assessing whether judgements and assumptions made in determining the accounting estimates set out in note 2 were indicative of potential bias.

ROYAL MILITARY POLICE MUSEUM

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF ROYAL MILITARY POLICE MUSEUM

- agreeing financial statement disclosures to underlying supporting documentation.
- reading the minutes of meetings of those charged with governance.
- reviewing the correspondence with relevant regulatory bodies.
- testing of journal entries to address the risk of fraud through management override.
- incorporating an element of unpredictability in the selection of the nature, timing, and extent of our audit procedures
- corroborating the business rationale for transactions outside the normal course of business.

Conclusions regarding the risks of irregularities including fraud

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

We considered our audit was capable of detecting irregularities due to:

- the effectiveness of the entity's internal controls;
- the nature, timing and extent of audit procedures performed; and
- the absence of contradictory evidence.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Claire Norwood BSc FCA ATII (Senior Statutory Auditor)
for and on behalf of Sumer Audit

30/01/2024

Chartered Accountants
Statutory Auditor

Piper House
4 Dukes Court
Bognor Road
Chichester
West Sussex
PO19 8FX

Sumer Audit is eligible for appointment as auditor of the trust by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

ROYAL MILITARY POLICE MUSEUM

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

| | | Unrestricted funds | Unrestricted funds |
|---------------------------------------|-------|--------------------|--------------------|
| | | 2023 | 2022 |
| | Notes | £ | £ |
| <u>Income from:</u> | | | |
| Donations and legacies | 3 | 22,032 | 22,946 |
| Charitable activities | 4 | 51,432 | 50,383 |
| Investments | 5 | 4,610 | 3,679 |
| Total income | | <u>78,074</u> | <u>77,008</u> |
| <u>Expenditure on:</u> | | | |
| Raising funds | 6 | 3,245 | 3,074 |
| Charitable activities | 7 | 81,943 | 77,007 |
| Total expenditure | | <u>85,188</u> | <u>80,081</u> |
| Net gains/(losses) on investments | 11 | (8,176) | 13,863 |
| Net movement in funds | | <u>(15,290)</u> | <u>10,790</u> |
| Fund balances at 1 April 2022 | | 325,517 | 314,727 |
| Fund balances at 31 March 2023 | | <u>310,227</u> | <u>325,517</u> |

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

ROYAL MILITARY POLICE MUSEUM

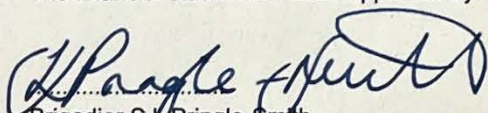
BALANCE SHEET

AS AT 31 MARCH 2023

| | Notes | 2023 | | 2022 | |
|---|-------|----------------|----------------|----------------|----------------|
| | | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Tangible assets | 13 | | 12,869 | | 13,313 |
| Heritage assets | 14 | | 46,526 | | 43,234 |
| Investments | 15 | | 193,020 | | 203,513 |
| | | | <u>252,415</u> | | <u>260,060</u> |
| Current assets | | | | | |
| Stocks | 16 | 14,820 | | 15,060 | |
| Debtors | 17 | 2,168 | | 1,863 | |
| Cash at bank and in hand | | 44,873 | | 52,309 | |
| | | | <u>61,861</u> | | <u>69,232</u> |
| Creditors: amounts falling due within one year | 18 | <u>(4,049)</u> | | <u>(3,775)</u> | |
| Net current assets | | | <u>57,812</u> | | <u>65,457</u> |
| Total assets less current liabilities | | | <u>310,227</u> | | <u>325,517</u> |
| Income funds | | | | | |
| <u>Unrestricted funds</u> | | | | | |
| Designated funds | 19 | 15,307 | | 15,307 | |
| General unrestricted funds | | 294,920 | | 310,210 | |
| | | | <u>310,227</u> | | <u>325,517</u> |
| | | | <u>310,227</u> | | <u>325,517</u> |

The financial statements were approved by the Trustees on

29 Jan 24


 Brigadier S Pringle-Smith
 Chair of Trustees

ROYAL MILITARY POLICE MUSEUM

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Royal Military Police Museum is an unincorporated charity. The registered office is Regimental Headquarters Royal Military Police, The Old Stables, Southwick House, Southwick Park, (Postal Point 38), Nr. Fareham, Hampshire, PO17 6EJ.

1.1 Accounting convention

The accounts have been prepared in accordance with the trust's governing document, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2019). The trust is a Public Benefit Entity as defined by FRS 102.

The trust has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the trust has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The current restricted fund was free of any such conditions, but the trustees deemed that the funding should be treated as restricted, and to be used for the electronic archiving of the RMP Journal.

1.4 Income

Income is recognised when the trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the trust has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the trust has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Grants of a revenue nature are credited to income in the period to which they relate.

1.5 Expenditure

Liabilities are recognised on the accruals basis.

ROYAL MILITARY POLICE MUSEUM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Governance costs include all expenditure directly related to the compliance with charitable and statutory requirements.

Resources expended are recognised either when they fall due or are paid, whichever is the sooner.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|--------------------------------|--|
| Land and buildings | Fully depreciated |
| Fixtures, fittings & equipment | Straight line over the life of the asset (museum acquisitions - not depreciated) |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Heritage assets

Museum acquisitions are not depreciated as, in the opinion of the trustees, the items have an indefinite life and there will be no diminution in their value in the foreseeable future. The carrying value is reviewed for impairment.

1.8 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

Fixed asset investments are stated at market value.

Realised gains or losses arising on the disposal of investments (together with provisions for diminution in value) are credited or debited to the Statement of Financial Activities and subsequently transferred to Capital reserve. Investment income (including associated tax credits) is credited to the Statement of Financial activities when receivable.

1.9 Impairment of fixed assets

At each reporting end date, the trust reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.10 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

ROYAL MILITARY POLICE MUSEUM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.11 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.12 Financial instruments

The trust has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the trust's balance sheet when the trust becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the trust's contractual obligations expire or are discharged or cancelled.

1.13 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the trust is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

ROYAL MILITARY POLICE MUSEUM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

2 Critical accounting estimates and judgements

In the application of the trust's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Key sources of estimation uncertainty

Useful lives of tangible fixed assets

The useful lives of assets are determined by management at the time the asset is acquired and reviewed for appropriateness. The lives are based upon historical experience with similar assets as well as anticipation of future events, which may impact their life.

Heritage assets such as medals, uniforms, postcards, weapons and photographs are not depreciated as, in the opinion of the trustees, these items have an indefinite life and there will be no diminution in their value in the foreseeable future. The carrying value of these items are reviewed for impairment.

3 Income from donations and legacies

| | Unrestricted funds 2023 £ | Unrestricted funds 2022 £ |
|--|--|--|
| Donations and gifts | 8,032 | 10,946 |
| Grants receivable | 14,000 | 12,000 |
| | <u>22,032</u> | <u>22,946</u> |
| Grants receivable for core activities | | |
| AGC grant | 14,000 | 12,000 |
| | <u>14,000</u> | <u>12,000</u> |

ROYAL MILITARY POLICE MUSEUM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

4 Charitable activities

| | Sale of histories 2023 £ | AMOT grants 2023 £ | Total 2023 £ | Sale of histories 2022 £ | AMOT grants 2022 £ | Total 2022 £ |
|----------------------------|-----------------------------------|--------------------------|--------------------|-----------------------------------|--------------------------|--------------------|
| Sale of histories | 240 | - | 240 | 195 | - | 195 |
| Performance related grants | - | 51,192 | 51,192 | - | 50,188 | 50,188 |
| | <u>240</u> | <u>51,192</u> | <u>51,432</u> | <u>195</u> | <u>50,188</u> | <u>50,383</u> |

5 Income from investments

| | Unrestricted funds 2023 £ | Unrestricted funds 2022 £ |
|--------------------------------|------------------------------------|------------------------------------|
| Income from listed investments | 3,875 | 3,656 |
| Interest receivable | 735 | 23 |
| | <u>4,610</u> | <u>3,679</u> |

6 Expenditure on raising funds

| | Unrestricted funds 2023 £ | Unrestricted funds 2022 £ |
|----------------------------------|------------------------------------|------------------------------------|
| Fundraising and publicity | | |
| Advertising | 689 | 475 |
| Trading costs | | |
| Other trading activities | 240 | 195 |
| Investment management | 2,316 | 2,404 |
| Total costs | <u>3,245</u> | <u>3,074</u> |

ROYAL MILITARY POLICE MUSEUM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

7 Charitable activities

| | 2023 £ | 2022 £ |
|--|---------------|---------------|
| Staff costs | 67,387 | 64,990 |
| Depreciation and impairment | 722 | 759 |
| Preservation and conservation | 2,745 | 2,936 |
| Museum maintenance | 889 | 813 |
| Books and stationery | 91 | 128 |
| Professional fees | 772 | 456 |
| Museum staff expenses | 781 | 88 |
| Insurance | 1,858 | 1,990 |
| General expenses | 281 | 309 |
| Computer & website costs | 2,761 | 1,856 |
| Museum costs | 812 | 216 |
| | <u>79,099</u> | <u>74,541</u> |
| Share of governance costs (see note 8) | 2,844 | 2,466 |
| | <u>81,943</u> | <u>77,007</u> |

8 Support costs allocated to activities

| | 2023 £ | Total 2022 £ |
|-----------------------------------|--------------|--------------------|
| Governance | 2,844 | 2,466 |
| | <u>2,844</u> | <u>2,466</u> |
| | 2023 | 2022 |
| | £ | £ |
| Governance costs comprise: | | |
| Audit fees | 2,844 | 2,466 |
| | <u>2,844</u> | <u>2,466</u> |

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the trust during the year.

ROYAL MILITARY POLICE MUSEUM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

10 Employees

The average monthly number of employees during the year was:

| | 2023 | 2022 |
|--------------|-------------------|-------------------|
| | Number | Number |
| Museum staff | 3 | 3 |
| | <u> </u> | <u> </u> |

Employment costs

| | 2023 | 2022 |
|--------------------|-------------------|-------------------|
| | £ | £ |
| Wages and salaries | 67,387 | 64,990 |
| | <u> </u> | <u> </u> |

There were no employees whose annual remuneration was more than £60,000.

11 Gains and losses on investments

| | Unrestricted | Unrestricted |
|----------------------------|---------------------|---------------------|
| | funds | funds |
| | 2023 | 2022 |
| | £ | £ |
| Gains/(losses) arising on: | | |
| Revaluation of investments | (7,658) | 12,541 |
| Sale of investments | (518) | 1,322 |
| | <u> </u> | <u> </u> |
| | <u>(8,176)</u> | <u>13,863</u> |

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

ROYAL MILITARY POLICE MUSEUM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

13 Tangible fixed assets

| | Land and buildings | Fixtures, fittings & equipment | Total |
|------------------------------------|-----------------------|--------------------------------------|---------|
| | £ | £ | £ |
| Cost | | | |
| At 1 April 2022 | 133,754 | 84,632 | 218,386 |
| Additions | - | 279 | 279 |
| At 31 March 2023 | 133,754 | 84,911 | 218,665 |
| Depreciation and impairment | | | |
| At 1 April 2022 | 133,754 | 71,320 | 205,074 |
| Depreciation charged in the year | - | 722 | 722 |
| At 31 March 2023 | 133,754 | 72,042 | 205,796 |
| Carrying amount | | | |
| At 31 March 2023 | - | 12,869 | 12,869 |
| At 31 March 2022 | - | 13,313 | 13,313 |

14 Heritage assets

| | £ |
|-------------------------|---------------|
| At 1 April 2022 | 43,234 |
| Purchases | 3,037 |
| Donated assets | 813 |
| Disposals | (558) |
| At 31 March 2023 | 46,526 |

Heritage assets are held by the Royal Military Police Museum, they include medals, uniforms, weapons, photographs, postcards and other artefacts which hold historical significance to the RMP.

These assets are either purchased or donated to the Museum in the year and are recorded on the Museum Object Database Entry System database. Assets which have been purchased are recognised at their cost, whilst donations are recognised at their current market value.

Museum acquisitions are not depreciated as, in the opinion of the trustees, the items have an indefinite life and there will be no diminution in their value in the foreseeable future. The carrying value is reviewed for impairment.

ROYAL MILITARY POLICE MUSEUM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

15 Fixed asset investments

| | Listed investments £ |
|--------------------------|----------------------------|
| Cost or valuation | |
| At 1 April 2022 | 203,513 |
| Additions | 33,347 |
| Valuation changes | (8,242) |
| Net movement to cash | (3,543) |
| Disposals | (32,055) |
| | <hr/> |
| At 31 March 2023 | 193,020 |
| | <hr/> |
| Carrying amount | |
| At 31 March 2023 | 193,020 |
| | <hr/> <hr/> |
| At 31 March 2022 | 203,513 |
| | <hr/> <hr/> |

Fixed asset investments revalued

Listed investments are included at market value. The comparable amount under the historical cost basis was £176,765 (2022: £178,236).

16 Stocks

| | 2023 £ | 2022 £ |
|-------------------------------------|-----------|-----------|
| Finished goods and goods for resale | 14,820 | 15,060 |
| | <hr/> | <hr/> |

17 Debtors

| | 2023 £ | 2022 £ |
|---|-----------|-----------|
| Amounts falling due within one year: | | |
| Other debtors | 240 | 408 |
| Prepayments and accrued income | 1,928 | 1,455 |
| | <hr/> | <hr/> |
| | 2,168 | 1,863 |
| | <hr/> | <hr/> |

18 Creditors: amounts falling due within one year

| | 2023 £ | 2022 £ |
|------------------------------------|-----------|-----------|
| Other taxation and social security | 1,412 | 1,379 |
| Trade creditors | - | (4) |
| Other creditors | 2,637 | 2,400 |
| | <hr/> | <hr/> |
| | 4,049 | 3,775 |
| | <hr/> | <hr/> |

ROYAL MILITARY POLICE MUSEUM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

| | At 1 April 2022 | Incoming resources | Resources expended | Gains and losses | At 31 March 2023 |
|-----------------------------------|----------------------------|-------------------------------|-------------------------------|-----------------------------|-----------------------------|
| | £ | £ | £ | £ | £ |
| Langmead Gallery Redevelopment | 15,307 | - | - | - | 15,307 |
| General funds | 310,210 | 78,074 | (85,188) | (8,176) | 294,920 |
| | <u>325,517</u> | <u>78,074</u> | <u>(85,188)</u> | <u>(8,176)</u> | <u>310,227</u> |
| Previous year: | At 1 April 2021 | Incoming resources | Resources expended | Gains and losses | At 31 March 2022 |
| | £ | £ | £ | £ | £ |
| Langmead Gallery Redevelopment | 16,313 | 962 | (1,968) | - | 15,307 |
| General funds | 298,414 | 76,046 | (78,113) | 13,863 | 310,210 |
| | <u>314,727</u> | <u>77,008</u> | <u>(80,081)</u> | <u>13,863</u> | <u>325,517</u> |

Langmead Gallery Redevelopment

Donations were received in the year to contribute towards the project intended to redesign and update the Langmead Gallery in the RMP Museum.

20 Analysis of net assets between funds

| | Unrestricted 2023 | Restricted 2023 | Total 2023 | Unrestricted 2022 |
|---|----------------------|--------------------|----------------|----------------------|
| | £ | £ | £ | £ |
| Fund balances at 31 March 2023 are represented by: | | | | |
| Tangible assets | 12,869 | - | 12,869 | 13,313 |
| Heritage assets | 46,526 | - | 46,526 | 43,234 |
| Investments | 193,020 | - | 193,020 | 203,513 |
| Current assets/(liabilities) | 57,812 | - | 57,812 | 65,457 |
| | <u>310,227</u> | <u>-</u> | <u>310,227</u> | <u>325,517</u> |

21 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

22 Non-audit services provided by auditor

In common with many entities of our size and nature we use our auditors to assist with the preparation of the statutory financial statements.

THE ROYAL MILITARY POLICE MUSEUM TRUST

England & Wales - Charity number 280060

Accounts

Charity registration number 280060

ROYAL MILITARY POLICE MUSEUM
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

ROYAL MILITARY POLICE MUSEUM

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Ex-Officio:

Brigadier V W Buck
Warrant Officer (Class 1) J Miller AGC (RMP)

Elected:

Colonel S F Boyd
David W Evans VR
Jules Kensett-Wooding FHA
Tina Kilnan MA (Dunelm)
Geoffrey Salvetti TD Esquire

Director

Fund Manager

Colonel J T Green OBE (Retired)
Major S E Brooks

Curater

Collections Officer

Museum Assistant

Mr R J Callaghan BA (Hons)
Mr A T Brayley
Mrs V A Bettison

Charity number

280060

Principal address

Regimental Headquarters, Royal Military Police
The Old Stables, Southwick House
Southwick Park (Postal Point 38)
Nr Fareham
Hampshire
PO17 6EJ

Auditor

Jones Avens Limited
Piper House
4 Dukes Court
Bognor Road
Chichester
West Sussex
PO19 8FX

Bankers

Barclays Bank plc
74/75 East Street
Chichester
West Sussex
PO19 1HT

COIF Charities Management Ltd
COIF Charity Funds
80 Cheapside
London
EC2V 6DZ

Investment advisors

Barclay's Wealth and Investment Management
300 Poole Road
Bournemouth
BH1 2BW

ROYAL MILITARY POLICE MUSEUM

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| Notes to the financial statements | 12 - 22 |

ROYAL MILITARY POLICE MUSEUM

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the trust's Deed, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2019)

Objectives and activities

The Royal Military Police Museum is an Unincorporated Charity (Registration Number 280060) established by a Charitable Trust Deed on 29 August 1979 and varied by Schemes of the Charity Commission dated 30 March 1988, and 4 January 1993, respectively.

The Charity is administered from:

The Old Stables (Postal Point 38)
Southwick Park, Nr., Fareham,
Hampshire. PO17 6EJ

Day-to-day management of the Charity is vested in the Museum Director: Colonel J T Green OBE, the Regimental Secretary, Royal Military Police.

Objects of the Charity

To uphold the traditions of the Royal Military Police ("RMP") and perpetuate its deeds, by ensuring that the Museum collects, documents, preserves, exhibits, and interprets material evidence and associated information relating to the worldwide activities of the nation's Military Police and its antecedents and associated individuals in support of the United Kingdom and its interests and to enable people to explore the Heritage Collection for inspiration, learning, research and enjoyment.

Public Benefit

The Trustees have paid due regard to the Charity Commission's 'Guide on Public Benefit' in deciding what activities the Charity undertakes and ensure that the RMP Museum collects, documents, preserves and provides access to material relating to the worldwide activities of the nation's military police (and its antecedents), which contributes and has contributed to the defence of the nation and its interests. Most importantly, the Trustees also ensure that the Museum uses and interprets the material it preserves for the education and benefit of members of the Armed Forces and of the public, of all ages and all backgrounds. Finally, in supporting the serving soldier the RMP Museum Trust has also contributed directly to improving the effectiveness and esprit de corps of the nation's military police.

Achievements and performance

Major challenges

In common with last year's report, the major challenge facing the Museum has been the COVID-19 Pandemic and its aftermath. The second national lockdown, together with subsequent restrictions on indoor gatherings, resulted in only a few months of the year when the Museum operated in anything approaching normal circumstances. Even when restrictions were lifted, there was a marked reluctance on the part of the public to resume visiting heritage sites. What began as tiny visitor numbers increased gradually, but still fell far short of those seen up to December 2019.

The valuable additional income stream from providing curated D-Day Map Room briefings also saw a dramatic fall, but with Grant-in-Aid payments maintained, work could continue as well as provide financial security for the two curatorial staff concerned.

ROYAL MILITARY POLICE MUSEUM

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Social media presence

With the Museum closed to both the public and the serving cohort for most of the period, maintaining a virtual presence became a priority. It was gratifying to note that the public's expectations had changed, and when unable to welcome visitors in person, the Museum endeavored to offer the same high standard of service, albeit virtually. Most of those who contacted the Museum expressed their hope to be able to visit in person once restrictions were lifted and it is somewhat ironic that as curatorial staff were not dealing with visitors in person, they had the time to delve far deeper into topics of military police history than would have previously been possible.

The Museum's Facebook page continued to be the main method of information dissemination, maintaining its upward trend. Written by all members of staff, the posts covered a wide variety of historical topics and with 5,740 followers and a "reach" of 58,500. Posts were also shared with the 1 Military Police Brigade Facebook page to engender closer ties with the serving soldier and to keep Museum followers informed of RMP activity and the wider "Corps Family," while increasing the Museum's "reach" substantially. Facebook users, particularly those with previous service in the RMP, were a constant source of information and the digital archive continued to expand.

Staffing and volunteers

While staffing levels remained at those of last year's report, significant opportunities were created by the pandemic and its aftermath to allow the staff and volunteers to focus on continuing to digitize and catalogue the Museum's large photographic archive, improving storage of artifacts not on display, retrospective documentation, rationalization, and a deeper knowledge of material held by the Museum Trust, as well as to concentrate on individual areas of research and continued personal development. Staff and volunteers also scanned over 10,000 items (both photographs and works on paper) which has resulted in a much more effective way to use and exploit the Collection particularly when answering enquires from the public, the serving cohort, and external researchers.

As the Museum's volunteers are, on the whole, of advanced age, Museum staff were very conscious of their vulnerabilities and as a result, the return to the Museum was delayed until each one had had their third dose of vaccine. However, one volunteer was able to continue working from home and provided much-needed material in support of the Collection. Sadly, two volunteers felt that health issues precluded any future commitment, and they stood down permanently.

The Historic Vehicle Restoration Group were able to resume their work when restrictions were lifted and plan for events in the coming year. Work previously undertaken on behalf of Portsmouth City Council in arresting the deterioration of a 25-Pound Field Gun was rewarded with a welcome payment of £3,000 for use by the group.

Military Police genealogical database

The database of former members of the Corps and its antecedents "Is there a Redcap in your family?" remained operational with efforts focused on removing duplicate information. Listing the details of 104,045 soldiers who served in the Military Police between 1813 and 1950, the database continued to attract new users with 356 new registrations during the period.

Feedback continued to be positive, with many subscribers subsequently contacting the Museum to provide additional information, photographs and in one instance, the donation of a complete personal archive to the Museum.

The Curator also continued to research former members of the Military Police concentrating on the period covered by the genealogy database, the resulting material led to two articles being published in the RMP Journal; the first uncovered the stories of a surprising number of Olympic Medal winners who served in the Military Police Corps during the First World War, whilst the second covered notable sports personalities including a World boxing champion and England Internationals in both Rugby Union and Football.

ROYAL MILITARY POLICE MUSEUM

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

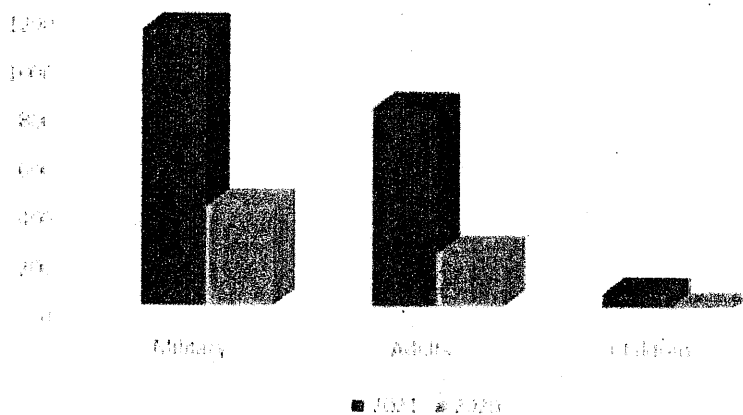
New collaborations

During the period, a new heritage forum was created to cover Police Museums and Collections, and the RMP Museum was invited to join. These bodies are at various stages of professionalism, and the Curator was able to offer advice on several issues. Historically, the civil police, particularly during wartime, provided many recruits for the Military Police, with many of the latter joining the civilian police on their discharge or at the end of Colour Service and the forum has provided a wonderful opportunity for information exchange.

Visitors

With the Museum only open for a very limited number of days, coupled with additional constraints due to MoD policy regarding the site where it is located, visits in person, although rising from the extremely low level of 2020/21, were low again when compared to earlier years. The highly popular Southwick Village D-Day Revival event in June was also cancelled and this event, together with other D-Day commemorations, would normally account for around 40% of annual Museum visits in person and a welcome boost to the Regimental Shop's sales.

RMP Museum Visitors 2021 (2020)



D-Day Map Room visits

The D-Day Wall Map continued to bring visitors to Southwick Park, albeit in greatly reduced numbers. Towards the end of the period the number of groups started to slowly pick up with military groups including 42 Engineer Regiment (Geographic) and 26 Regiment Royal Engineers visiting.

Civilian groups included English Heritage, the Basingstoke MG Owners Club, and the Back Tuesday Club. Pleasingly, after a 2-year hiatus, students from George Washington University in Washington DC were once more able to visit. All groups donate to Museum funds for a curated visit.

Significant new acquisitions

The bullish auction market for Military Police items continued with lots invariably surpassing estimates and realizing prices beyond the reach of available Museum funds. Early photographs and postcards of the Corps often sell for jaw-dropping sums, but the Collections Officer's uncanny knack of being able to spot a 'Red Cap' among a group the seller describes as "a group of Edwardian soldiers" where a cuff band or whistle chain betrays the soldier's Unit, enables the Museum to buy the item for the collection at more reasonable prices.

ROYAL MILITARY POLICE MUSEUM

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

An auction alert for "Military Police" also drew the Curator's attention to the archive of Sergeant Ernest Albert Donkersloot who served with the Corps of the Military Police (CMP). On 17th April 1945, Ernest was assigned to the Prisoner-of-War Camp at Celle to guard SS staff from the Bergen-Belsen Concentration Camp. A series of photographs were taken showing the camp's Commandant Josef Kramer under escort, many of which have been subsequently published in books covering the period. The most famous of these shows Kramer in ankle-irons shuffling along with a member of the CMP, revolver drawn, in close attendance. Like the other photographs in the series, none of the 'Red Caps' are named. The archive, which contained a copy of the (in)famous photograph, also contained an account of the period and along with the additional photographs of Ernest enabled a comparison, which resulted in a positive identification of the guard with the revolver as him.

Finally, the Trust was able to acquire the Boer War pair (Queen's and King's South Africa Medals) issued to Lance-Corporal John Roads of the Military Foot Police. He is one of six members of the Corps listed on the South African War Memorial in the Station Church at Southwick Park. As the auction listing did not mention the fact that Roads was a fatality, the price the Museum paid was far lower than expected and did not reflect its relative rarity.

Support to the serving soldier, to Defence and to Other Government Departments and agencies

Where safe and practicable, the Museum continued to support the serving soldier by providing a focus of esprit de corps using historical exemplars for each new member of the RMP, together with scheduled Potential Officers visits. The expansion of information retrieval systems, many utilizing the work undertaken by volunteers, enabled information requests from RMP Units and official bodies to be answered promptly, particularly in support of the ongoing operational legacy enquires and coronial inquests in Northern Ireland, resulting from Operation BANNER. The Museum also supported official visits from a variety of other government departmental visitors and diplomatic bodies in accordance with secure COVID-19 precautions and procedures and within guidelines.

Performance Statistics

In what continued to be extraordinary times:

- Total Museum visitors in person (2020 figures in parentheses) were 1,125 Military (410), 807 Adults (225) and 57 Children (0).
- Overall Museum visits in person of 1,989 saw an increase on 2020/21 but were significantly lower than 2019/20s figure of 7,177.
- Map Room visits were 1,432 compared to 5,394 in 2019/20.

Web-hits for the relevant Museum Facebook page(<https://www.facebook.com/The-Royal-Military-Police-Museum-1214304391932656/?fref=ts>) showed a reach of 58,500 with a total of 5,740 followers.

Financial review

The Charity has increased its unrestricted reserves by £10,790 to £325,517. Restricted reserves remained at £nil. Restricted funds represent amounts which have been received for specific purposes and which have not yet been spent.

It is the policy of the Trust that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three- and six-month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Trust's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees has assessed the major risks to which the trust is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

ROYAL MILITARY POLICE MUSEUM

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

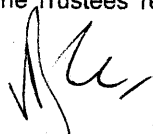
Structure, governance and management

Management of the Museum is vested in the Trustees who are appointed in accordance with the Declarations of the Trust Deed of 29th August 1979 (vide paragraph 13). Ex-Officio Trustees elect, in the first, instance individual Trustees to a limit of 6. The number of individual Trustees should not fall below 2 in number thereafter. Individual Trustees are elected by the remaining Trustees. Day-to-day management of the Museum is the responsibility of the Director.

The trustees who served during the year and up to the date of signature of the financial statements were:

Brigadier V W Buck (Chair of Trustees);
Colonel S F Boyd;
Warrant Officer (Class 1) D A Coombs AGC (RMP);
David Evans VR;
Jules Kensett-Wooding FHA;
Tina Kilnan MA (Dunelm); and
Geoffrey Salvetti TD Esquire.

The Trustees' report was approved by the Board of Trustees.



.....
Brigadier V W Buck
Chair of Trustees

Dated: 6/12/22

ROYAL MILITARY POLICE MUSEUM

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2022

The trustees 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).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the trust and of the incoming resources and application of resources of the trust for that year.

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

- select suitable accounting policies and then 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 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 charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the trust and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ROYAL MILITARY POLICE MUSEUM

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF ROYAL MILITARY POLICE MUSEUM

Opinion

We have audited the financial statements of Royal Military Police Museum (the 'trust') for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the trust in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for audits of small entities, in the circumstances set out in note 21 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the trust's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

ROYAL MILITARY POLICE MUSEUM

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF ROYAL MILITARY POLICE MUSEUM

Responsibilities of trustees

As explained more fully in the statement of Trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Identification and assessment of irregularities including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below:

- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including The Charities Act 2011.
- we obtained an understanding of the legal and regulatory framework applicable to the entity and how the entity is complying with that framework by making appropriate enquires of management as well as considering the internal controls in place to mitigate risk of fraud and non-compliance with laws and regulations;
- we made enquires of those charged with governance and management concerning:
 - the risks of fraud;
 - instances of non-compliance with laws and regulations or knowledge of actual, suspected, or alleged fraud is documented during the period;
- we allocated an engagement team that we considered collectively had the appropriate competence and capabilities to identify and recognise non-compliance with laws and regulations.

Audit response to the risk of irregularities including fraud

Based on the results of our risk assessment, our procedures included, but were not limited to:

- performing analytical procedures to identify any unusual or unexpected relationship.
- evaluating whether the selection and application of accounting policies by the entity that may be indicative of fraudulent financial reporting resulting from management's effort to manage earnings.
- assessing whether judgements and assumptions made in determining the accounting estimates set out in note 2 were indicative of potential bias.

ROYAL MILITARY POLICE MUSEUM

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF ROYAL MILITARY POLICE MUSEUM

- agreeing financial statement disclosures to underlying supporting documentation.
- reading the minutes of meetings of those charged with governance.
- reviewing the correspondence with relevant regulatory bodies.
- testing of journal entries to address the risk of fraud through management override.
- incorporating an element of unpredictability in the selection of the nature, timing, and extent of our audit procedures
- corroborating the business rationale for transactions outside the normal course of business.

Conclusions regarding the risks of irregularities including fraud

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

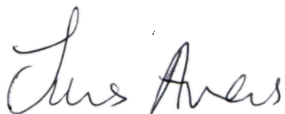
We considered our audit was capable of detecting irregularities due to:

- the effectiveness of the entity's internal controls;
- the nature, timing and extent of audit procedures performed; and
- the absence of contradictory evidence.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Jones Avens Limited

13/12/2022

Chartered Accountants
Statutory Auditor

Piper House
4 Dukes Court
Bognor Road
Chichester
West Sussex
PO19 8FX

Jones Avens Limited is eligible for appointment as auditor of the trust by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

ROYAL MILITARY POLICE MUSEUM

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

| | Notes | Unrestricted funds 2022 £ | Unrestricted funds 2021 £ | Restricted funds 2021 £ | Total 2021 £ |
|---------------------------------------|-------|---------------------------------|---------------------------------|-------------------------------|--------------------|
| <u>Income from:</u> | | | | | |
| Donations and legacies | 3 | 22,946 | 27,387 | - | 27,387 |
| Charitable activities | 4 | 50,383 | 50,542 | - | 50,542 |
| Investments | 5 | 3,679 | 3,960 | - | 3,960 |
| Total income | | 77,008 | 81,889 | - | 81,889 |
| <u>Expenditure on:</u> | | | | | |
| Raising funds | 6 | 3,074 | 2,964 | - | 2,964 |
| Charitable activities | 7 | 77,007 | 85,137 | - | 85,137 |
| Total expenditure | | 80,081 | 88,101 | - | 88,101 |
| Net gains/(losses) on investments | 11 | 13,863 | 27,430 | - | 27,430 |
| Gross transfers between funds | | - | 7,868 | (7,868) | - |
| Net movement in funds | | 10,790 | 29,086 | (7,868) | 21,218 |
| Fund balances at 1 April 2021 | | 314,727 | 285,641 | 7,868 | 293,509 |
| Fund balances at 31 March 2022 | | 325,517 | 314,727 | - | 314,727 |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

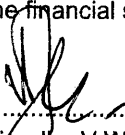
ROYAL MILITARY POLICE MUSEUM

BALANCE SHEET

AS AT 31 MARCH 2022

| | Notes | 2022 | | 2021 | |
|---|-------|----------------|----------------|----------------|----------------|
| | | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Tangible assets | 12 | | 13,313 | | 13,621 |
| Heritage assets | 13 | | 43,234 | | 36,297 |
| Investments | 14 | | 203,513 | | 192,054 |
| | | | <u>260,060</u> | | <u>241,972</u> |
| Current assets | | | | | |
| Stocks | 16 | 15,060 | | 15,255 | |
| Debtors | 17 | 1,863 | | 1,605 | |
| Cash at bank and in hand | | 52,309 | | 59,929 | |
| | | <u>69,232</u> | | <u>76,789</u> | |
| Creditors: amounts falling due within one year | 18 | <u>(3,775)</u> | | <u>(4,034)</u> | |
| Net current assets | | | <u>65,457</u> | | <u>72,755</u> |
| Total assets less current liabilities | | | <u>325,517</u> | | <u>314,727</u> |
| Income funds | | | | | |
| <u>Unrestricted funds</u> | | | | | |
| Designated funds | 19 | 15,307 | | 16,313 | |
| General unrestricted funds | | <u>310,210</u> | | <u>298,414</u> | |
| | | | <u>325,517</u> | | <u>314,727</u> |
| | | | <u>325,517</u> | | <u>314,727</u> |

The financial statements were approved by the Trustees on


.....
Brigadier V W Buck
Chair of Trustees

ROYAL MILITARY POLICE MUSEUM

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Royal Military Police Museum is an unincorporated charity. The registered office is Regimental Headquarters Royal Military Police, The Old Stables, Southwick House, Southwick Park, (Postal Point 38), Nr. Fareham, Hampshire, PO17 6EJ.

1.1 Accounting convention

The accounts have been prepared in accordance with the trust's governing document, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2019). The trust is a Public Benefit Entity as defined by FRS 102.

The trust has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the trust has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The current restricted fund was free of any such conditions, but the trustees deemed that the funding should be treated as restricted, and to be used for the electronic archiving of the RMP Journal.

1.4 Income

Income is recognised when the trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the trust has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the trust has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Grants of a revenue nature are credited to income in the period to which they relate.

1.5 Expenditure

Liabilities are recognised on the accruals basis.

ROYAL MILITARY POLICE MUSEUM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

Governance costs include all expenditure directly related to the compliance with charitable and statutory requirements.

Resources expended are recognised either when they fall due or are paid, whichever is the sooner.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|--------------------------------|--|
| Land and buildings | Fully depreciated |
| Fixtures, fittings & equipment | Straight line over the life of the asset (museum acquisitions - not depreciated) |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Heritage assets

Museum acquisitions are not depreciated as, in the opinion of the trustees, the items have an indefinite life and there will be no diminution in their value in the foreseeable future. The carrying value is reviewed for impairment.

1.8 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

Fixed asset investments are stated at market value.

Realised gains or losses arising on the disposal of investments (together with provisions for diminution in value) are credited or debited to the Statement of Financial Activities and subsequently transferred to Capital reserve. Investment income (including associated tax credits) is credited to the Statement of Financial activities when receivable.

1.9 Impairment of fixed assets

At each reporting end date, the trust reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.10 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

ROYAL MILITARY POLICE MUSEUM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.11 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.12 Financial instruments

The trust has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the trust's balance sheet when the trust becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the trust's contractual obligations expire or are discharged or cancelled.

1.13 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the trust is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

ROYAL MILITARY POLICE MUSEUM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

2 Critical accounting estimates and judgements

In the application of the trust's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Key sources of estimation uncertainty

Useful lives of tangible fixed assets

The useful lives of assets are determined by management at the time the asset is acquired and reviewed for appropriateness. The lives are based upon historical experience with similar assets as well as anticipation of future events, which may impact their life.

Heritage assets such as medals, uniforms, postcards, weapons and photographs are not depreciated as, in the opinion of the trustees, these items have an indefinite life and there will be no diminution in their value in the foreseeable future. The carrying value of these items are reviewed for impairment.

3 Donations and legacies

| | Unrestricted funds | Unrestricted funds |
|--|-------------------------------|-----------------------|
| | 2022 | 2021 |
| | £ | £ |
| Donations and gifts | 10,946 | 17,387 |
| Grants receivable | 12,000 | 10,000 |
| | <u>22,946</u> | <u>27,387</u> |
| Grants receivable for core activities | | |
| CBF grant | - | 10,000 |
| AGC grant | 12,000 | - |
| | <u>12,000</u> | <u>10,000</u> |

ROYAL MILITARY POLICE MUSEUM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

4 Charitable activities

| | Sale of histories 2022 £ | AMOT grants 2022 £ | Total 2022 £ | Sale of histories 2021 £ | AMOT grants 2021 £ | Total 2021 £ |
|----------------------------|--------------------------------|--------------------------|--------------------|--------------------------------|--------------------------|--------------------|
| Sale of histories | 195 | - | 195 | 90 | - | 90 |
| Performance related grants | - | 50,188 | 50,188 | - | 50,452 | 50,452 |
| | <u>195</u> | <u>50,188</u> | <u>50,383</u> | <u>90</u> | <u>50,452</u> | <u>50,542</u> |

5 Investments

| | Unrestricted funds 2022 £ | Unrestricted funds 2021 £ |
|--------------------------------|---------------------------------|---------------------------------|
| Income from listed investments | 3,656 | 3,884 |
| Interest receivable | 23 | 76 |
| | <u>3,679</u> | <u>3,960</u> |

6 Raising funds

| | Unrestricted funds 2022 £ | Unrestricted funds 2021 £ |
|----------------------------------|---------------------------------|---------------------------------|
| <u>Fundraising and publicity</u> | | |
| Advertising | 475 | 695 |
| <u>Trading costs</u> | | |
| Other trading activities | 195 | 90 |
| <u>Investment management</u> | 2,404 | 2,179 |
| | <u>3,074</u> | <u>2,964</u> |

ROYAL MILITARY POLICE MUSEUM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

7 Charitable activities

| | 2022 £ | 2021 £ |
|--|---------------|---------------|
| Staff costs | 64,990 | 75,770 |
| Depreciation and impairment | 759 | 674 |
| Preservation and conservation | 2,936 | 231 |
| Museum maintenance | 813 | 1,830 |
| Books and stationery | 128 | 302 |
| Professional fees | 456 | 558 |
| Museum staff expenses | 88 | - |
| Insurance | 1,990 | 450 |
| General expenses | 309 | 274 |
| Computer & website costs | 1,856 | 2,258 |
| Museum costs | 216 | 25 |
| | <u>74,541</u> | <u>82,372</u> |
| Share of governance costs (see note 8) | 2,466 | 2,765 |
| | <u>77,007</u> | <u>85,137</u> |

8 Support costs

| | Support costs £ | Governance costs £ | 2022 £ | 2021 £ |
|---|-----------------------|--------------------------|--------------|--------------|
| Audit fees | - | 2,466 | 2,466 | 2,765 |
| | <u>-</u> | <u>2,466</u> | <u>2,466</u> | <u>2,765</u> |
| Analysed between Charitable activities | - | 2,466 | 2,466 | 2,765 |
| | <u>-</u> | <u>2,466</u> | <u>2,466</u> | <u>2,765</u> |

Governance costs includes payments to the auditors of £2,466 (2021- £2,765) for audit fees.

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the trust during the year.

ROYAL MILITARY POLICE MUSEUM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

10 Employees

The average monthly number of employees during the year was:

| | 2022 Number | 2021 Number |
|-------------------------|----------------|----------------|
| Museum staff | 3 | 3 |
| | <u>3</u> | <u>3</u> |
| Employment costs | 2022 | 2021 |
| | £ | £ |
| Wages and salaries | 64,990 | 75,770 |
| | <u>64,990</u> | <u>75,770</u> |

The Museum also employs four other people whose costs are recharged to the Royal Military Police Regimental Fund and the Royal Military Police Central Benevolent Fund.

There were no employees whose annual remuneration was more than £60,000.

11 Net gains/(losses) on investments

| | Unrestricted funds | Unrestricted funds |
|------------------------------------|-----------------------|-----------------------|
| | 2022 | 2021 |
| | £ | £ |
| Revaluation of investments | 12,541 | 15,486 |
| Gain/(loss) on sale of investments | 1,322 | 11,944 |
| | <u>13,863</u> | <u>27,430</u> |

ROYAL MILITARY POLICE MUSEUM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

12 Tangible fixed assets

| | Land and buildings | Fixtures, fittings & equipment | Total |
|------------------------------------|-----------------------|--------------------------------------|----------------|
| | £ | £ | £ |
| Cost | | | |
| At 1 April 2021 | 133,754 | 84,181 | 217,935 |
| Additions | - | 451 | 451 |
| At 31 March 2022 | <u>133,754</u> | <u>84,632</u> | <u>218,386</u> |
| Depreciation and impairment | | | |
| At 1 April 2021 | 133,754 | 70,560 | 204,314 |
| Depreciation charged in the year | - | 759 | 759 |
| At 31 March 2022 | <u>133,754</u> | <u>71,319</u> | <u>205,073</u> |
| Carrying amount | | | |
| At 31 March 2022 | <u>-</u> | <u>13,313</u> | <u>13,313</u> |
| At 31 March 2021 | <u>-</u> | <u>13,621</u> | <u>13,621</u> |

13 Heritage assets

| | £ |
|------------------|---------------|
| At 1 April 2021 | 36,297 |
| Purchases | 911 |
| Donated assets | 6,026 |
| At 31 March 2022 | <u>43,234</u> |

Heritage assets are held by the Royal Military Police Museum, they include medals, uniforms, weapons, photographs, postcards and other artefacts which hold historical significance to the RMP.

These assets are either purchased or donated to the Museum in the year and are recorded on the Museum Object Database Entry System database. Assets which have been purchased are recognised at their cost, whilst donations are recognised at their current market value.

Museum acquisitions are not depreciated as, in the opinion of the trustees, the items have an indefinite life and there will be no diminution in their value in the foreseeable future. The carrying value is reviewed for impairment.

ROYAL MILITARY POLICE MUSEUM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

14 Fixed asset investments

| | Listed investments £ |
|--------------------------|----------------------------|
| Cost or valuation | |
| At 1 April 2021 | 192,054 |
| Additions | 30,950 |
| Valuation changes | 12,541 |
| Net movement to cash | 213 |
| Disposals | (32,245) |
| At 31 March 2022 | <u>203,513</u> |
| Carrying amount | |
| At 31 March 2022 | <u>203,513</u> |
| At 31 March 2021 | <u><u>192,054</u></u> |

Fixed asset investments revalued

Listed investments are included at market value. The comparable amount under the historical cost basis was £178,236 (2021: £178,179).

15 Financial instruments

| | 2022 £ | 2021 £ |
|---|----------------|----------------|
| Carrying amount of financial assets | | |
| Instruments measured at fair value through profit or loss | <u>203,513</u> | <u>192,054</u> |

Financial instruments measured at fair value through the profit or loss have been determined using a quoted market price in an active market.

16 Stocks

| | 2022 £ | 2021 £ |
|-------------------------------------|---------------|---------------|
| Finished goods and goods for resale | <u>15,060</u> | <u>15,255</u> |

17 Debtors

| | 2022 £ | 2021 £ |
|---|--------------|--------------|
| Amounts falling due within one year: | | |
| Other debtors | 408 | 90 |
| Prepayments and accrued income | 1,455 | 1,515 |
| | <u>1,863</u> | <u>1,605</u> |

ROYAL MILITARY POLICE MUSEUM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

18 Creditors: amounts falling due within one year

| | 2022 £ | 2021 £ |
|------------------------------------|--------------|--------------|
| Other taxation and social security | 1,379 | 1,730 |
| Trade creditors | (4) | - |
| Other creditors | 2,400 | 2,304 |
| | <u>3,775</u> | <u>4,034</u> |

19 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

| | Movement in funds | | Movement in funds | | |
|--------------------------------|----------------------------|---------------------------------|----------------------------|---|----------------------------------|
| | Incoming resources £ | Balance at 1 April 2021 £ | Incoming resources £ | Resources expended 31 March 2022 £ | Balance at 31 March 2022 £ |
| Langmead Gallery Redevelopment | 16,313 | 16,313 | 962 | (1,968) | 15,307 |
| | <u>16,313</u> | <u>16,313</u> | <u>962</u> | <u>(1,968)</u> | <u>15,307</u> |

Langmead Gallery Redevelopment

Donations were received in the year to contribute towards the project intended to redesign and update the Langmead Gallery in the RMP Museum.

20 Analysis of net assets between funds

| | Unrestricted 2022 £ | Restricted 2022 £ | Total 2022 £ | Unrestricted 2021 £ | Restricted 2021 £ | Total 2021 £ |
|--|---------------------------|-------------------------|--------------------|---------------------------|-------------------------|--------------------|
| Fund balances at 31 March 2022 are represented by: | | | | | | |
| Tangible assets | 13,313 | - | 13,313 | 13,621 | - | 13,621 |
| Heritage assets | 43,234 | - | 43,234 | 36,297 | - | 36,297 |
| Investments | 203,513 | - | 203,513 | 192,054 | - | 192,054 |
| Current assets/(liabilities) | 65,457 | - | 65,457 | 72,755 | - | 72,755 |
| | <u>325,517</u> | <u>-</u> | <u>325,517</u> | <u>314,727</u> | <u>-</u> | <u>314,727</u> |

21 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

ROYAL MILITARY POLICE MUSEUM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

22 Non-audit services provided by auditor

In common with many entities of our size and nature we use our auditors to assist with the preparation of the statutory financial statements.

THE ROYAL MILITARY POLICE MUSEUM TRUST

England & Wales - Charity number 280060

Accounts



ROYAL MILITARY POLICE MUSEUM
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021



Association of
Independent
Museums



ROYAL MILITARY POLICE MUSEUM

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Ex-Officio:

Brigadier V W Buck
Warrant Officer (Class 1) D A Coombs AGC (RMP)

Elected:

Colonel S F Boyd (Retired)
David Evans Esquire
Jules Kensett-Wooding FHA
Geoffrey Salvetti TD Esquire
Tina Kilnan MA

Director (and Fund Controller) Fund Manager

Colonel J T Green OBE (Retired)
Major S E Brooks (Retired)

Curater Collections Officer Museum Assistant

Mr R J Callaghan BA (Hons)
Mr A T Brayley
Mrs V A Bettison

Charity number

280060

Principal address

Regimental Headquarters, Royal Military Police
The Old Stables, Southwick House
Southwick Park (Postal Point 38)
Nr Fareham
Hampshire
PO17 6EJ

Auditor

Jones Avens Limited
Piper House
4 Dukes Court
Bognor Road
Chichester
West Sussex
PO19 8FX

Bankers

Barclays Bank plc
74/75 East Street
Chichester
West Sussex
PO19 1HT

COIF Charities Management Ltd
COIF Charity Funds
80 Cheapside
London
EC2V 6DZ

Investment advisors

Barclay's Wealth and Investment Management
300 Poole Road
Bournemouth
BH1 2BW

ROYAL MILITARY POLICE MUSEUM

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| Balance sheet | 12 |
| Notes to the financial statements | 13 - 23 |

ROYAL MILITARY POLICE MUSEUM

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their annual report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the trust's Deed, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2019)

Objectives and activities

The Royal Military Police Museum is an Unincorporated Charity (Registration Number 280060) established by a Charitable Trust Deed on 29 August 1979 and varied by Schemes of the Charity Commission dated 30 March 1988, and 4 January 1993, respectively.

The Charity is administered from:

The Old Stables (Postal Point 38)
Southwick Park, Nr., Fareham,
Hampshire. PO17 6EJ

Day-to-day management of the Charity is vested in the Museum Director: Colonel J T Green OBE and the Regimental Secretary, Royal Military Police.

Objects of the Charity

To uphold the traditions of the RMP and perpetuate its deeds, by: ensuring that the Museum collects, documents, preserves, exhibits and interprets material evidence and associated information relating to the worldwide activities of the nation's Royal Military Police and its antecedents and associated individuals in support of the United Kingdom and its interests; and to enable people to explore the Heritage Collection for inspiration, learning, research and enjoyment.

Public Benefit

The Trustees have paid due regard to the Charity Commission's 'Guide on Public Benefit' in deciding what activities the Charity undertakes and ensure that the Royal Military Police Museum collects, documents, preserves and provides access to material relating to the worldwide activities of the nation's Military Police (and its antecedents), which contributes and has contributed to the defence of the nation and its interests. Most importantly, the Trustees also ensure that the Museum uses and interprets the material it preserves for the education and benefit of members of the Armed Forces and of the public, of all ages and all backgrounds. Finally, in supporting the serving soldier, in particular, the Royal Military Museum Trust has also contributed directly to improving the effectiveness and esprit de corps of the nation's military police.

Achievements and performance

Major challenges

The major challenge facing the Museum, and indeed the entire professional heritage sector, has been the COVID-19 pandemic. The national lockdowns, together with restrictions on indoor gatherings, resulted in only a few weeks of the year where the Museum operated in anything that could be described as normal circumstances. The safety of staff, volunteers, and visitors, took priority over all other considerations and, following Government guidelines, heritage sector best practice and observance of the Army's Force Health Protection Measures (as the Museum is located 'behind the wire' on a military training establishment), extensive risk assessments were undertaken, resulting in robust protection practices being put in place. This enabled the Museum to allow limited numbers of visitors in person when restrictions allowed, although understandable reticence also affected numbers during the period. Thankfully, Grant-in-Aid payments continued, allowing staff to curatorial staff to work from home rather than having to be furloughed.

ROYAL MILITARY POLICE MUSEUM

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Due to the pandemic, the deadline for the Museum to re-apply for Arts Council (England) Accreditation was extended by twelve months to August 2022.



Social media presence

With the Museum closed to both the general public and the serving military community for the majority of the year, maintaining a virtual presence was critically important and remained a high priority throughout the year and beyond. It is gratifying to note that the public's expectations changed and when unable to welcome visitors in person, the Museum endeavoured to offer the same high standards of service as ever, albeit virtually. Most of those who contacted the Museum expressed the hope to be able to visit in person once restrictions were lifted and it was perhaps ironic that as they were not dealing with visitors in person, the curatorial staff had the time to delve far deeper into topics of RMP history that would previously have been possible at another time.

The Museum's Facebook page (<https://www.facebook.com/The-Royal-Military-Police-Museum>) continued to be the main method of information dissemination and maintained its upward trend in the number of both general viewers and committed followers. Written by all members of the team, the posts covered a wide variety of historical topics and it reached a total of 3482 followers at the end of the period, and a "reach" of 55,243. Posts were also shared with the official 1 Military Police Brigade webpage in order to engender closer ties with the serving soldier and to keep the Museum's followers up to date with current Royal Military Police activities. Additionally, many of the Facebook posts resulted in follow-up conversations and a steady stream of new information ranging from scanned photographs, which were added to a growing electronic photographic archive to physical artefacts including medals, documents, and other ephemera.



Sergeant McJannett of the Corps of Military Police (CMP) with young alleged "German gangsters" in 1946; one of a series of photographs passed to the RMP Museum as a result of its regular Facebook posts.

ROYAL MILITARY POLICE MUSEUM

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Staffing and Volunteers

Ms Tina Kilnan, who joined the Museum in 2018 as the Heritage Officer, left to take up an exciting new heritage and assurance role at the Royal Hospital, Chelsea. In October, the Museum employed Victoria Bettison as Museum Assistant and while she assumed some of the responsibilities formerly undertaken by the Heritage Officer, her primary role has been to assist with the vast undertaking that remains retrospective documentation, a task of varying size common to virtually all museums. Having undertaken a virtual National Army Museum's Curator's Course, she has proved invaluable in assisting in a 100% audit of the medals held by the Museum Trust and she continued to scan original documents and photographs, allowing those to be stored safely while ensuring the minimisation of the need for handling and reduce the risk of damage, but still allowing access t but still allowing access to the information

Mr Toby Brayley, the Collections Officer, continued his research of the uniforms worn by the Royal Military Police and its antecedents and following his Lummis Cup winning article in the journal of The Military Historical Society, he produced a monograph on the short-lived and unpopular Brodrick Cap worn by the British Army in Edwardian period, which was published as a special edition by the society, lavishly illustrated and not least using one of only two known surviving examples of the Military Police Brodrick, held in the RMP Museum Collection, as well as relevant images from the photographic archive. During the Lockdown, he also scanned over 6,000 items (both photographs and works on paper), which will facilitate a more effective use of the Heritage Collection particularly in answering enquires from the public, researchers, and general enquirers.

Due to the nature of the tasks, they undertake, coupled with their vulnerable status due to their age, the Museum Volunteers were 'stood down' during the pandemic. Following a meeting with the Museum Director, limited numbers from the Museum's Historic Vehicle Restoration Group were allowed access to the vehicle shed to undertake essential work on the vehicle collection when restrictions allowed. RMP veteran and retired Ministry of Defence Police Officer Robin Lacey, one of the oldest volunteers, kept himself busy by working remotely and transcribing scans of original documents and his hard work has proved its worth, in particular in transcribing three Corps Order Books.

The year coincided with a number of important anniversaries, both in terms of British history in general, but in Corps history in particular, but with COVID-19 restrictions in place and consequential work activity levels low, the RMP Journal had been short of material so the Curator wrote substantial articles on the role of the Corps of Military Police during the Second World War and of the Royal Military Police in the Korean War. The team was also able to take advantage of additional space within the Journal to expand the Museum Notes section and to commemorate the 70th anniversary of the Journal itself.

Military Police Genealogical Database

The genealogical database of former members of the Royal Military Police and its antecedent Corps and its antecedents "Is there a Redcap in your family?" has seen 278 registrations since its "soft" launch. Constantly updated, it currently lists the details of 104,000 soldiers who served in the Provost services between 1813 and 1950 and the total number of fields containing data stood at 700,000 at the end of the period under report.

The database saw over 120 records purchased within its first few months, providing a small, but growing, income stream. These first few months enabled the developer to snag and correct small issues which have arisen with the technical side of the project and the Curator spent much time adding information to the database from a variety of sources including other commercial genealogical websites, auction house catalogues and material from the RMP Heritage Collection. Feedback was 99% positive and many of those who purchased a "profile" were keen to offer additional information, together with photographs of the individuals concerned.

ROYAL MILITARY POLICE MUSEUM

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Information Sharing

Again because of the need to work virtually during the pandemic, the year saw seen much in the way of information exchange with other Museums and researchers. The myriad memorials housed in the Southwick Park Church were fully described on the Imperial War Museum's (IWM) Memorial database a <https://www.iwm.org.uk/memorials/search> and as a result of the close collaboration with one of the project's volunteers, which in turn added to contacts within various civilian Police Museums, the number of men identified as having served as Police Officers before service in the Corps of Military Police during the First World War increased significantly.

Visitors

With the Museum only open for a very limited number of days owing to the pandemic and the additional Health Protection Measures imposed by the Ministry of Defence visits in person fell by 92%.

Resilience Planning

The use of information technology, together with innovations in working practices proved to be fortuitous when the first lockdown was announced. One vital aspect of Museum governance, and one which is recognised in the Accreditation scheme is resilience planning: how to ensure that a service can be provided effectively in the event of adverse circumstances. In this, the RMP Museum was indeed fortunate although few could have predicted just how adverse those circumstances would prove to be. In 2018/19 the Museum and Regimental Headquarters began the use of a cloud-based data server, enabling staff to access remotely shared workspaces in effect, if needed, working away from the Museum building was made possible. Mindful of the escalating situation concerning COVID-19, at the end of January 2020, the Director ensured that enabled laptops were purchased for all the staff, together with the software needed to allow virtual meetings and access to the collections database so work and interaction could continue and the outputs of the RMP Museum met at almost full effectiveness, while keeping staff and volunteers safe and well.

Storage Facilities

The handover of the four rooms on the first floor of Tedder Building, which have housed the Museum's reserve collection since 2006, to Hampshire Constabulary was completed during the first lockdown. Within a few months however, ingress of water occurred in one of the new storage rooms, which necessitated prompt allocation of additional storage space. Thankfully, no artefacts were damaged, and all items from the affected area were moved. Condition checks and re-packing using specialist materials is a task now reflected in a ring-fenced conservation budget.



Conservation-grade storage boxes in the Museum's Reserve Store

ROYAL MILITARY POLICE MUSEUM

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Scanning Project

The Army Museums Ogilby Trust's (AMOT) project, "*The Ogilby Muster*" whereby photographs and archives, are scanned professionally to museum sector standards was embraced fully by the RMP Museum and now that element of the RMP Heritage Collection covering the period 1900-1929 has been digitized. The project, funded across a large number of Army Museums from LIBOR fines, will allow much wider access to the collection (in addition to providing an additional income stream) and is scheduled to go live in Autumn 2021.

Acquisitions

Auction houses continue to offer items of interest which prompt conversations amongst the curatorial staff with regard to bidding. In recent years, the market, particularly concerning medals, has proved to be bullish, and prices have frequently exceeded the Museum's budget (not helped by the steadily increasing commission charges levied by auction houses). Conversely, the pandemic provided an unexpected benefit in the number of donations offered to the Museum as the increasing reach of social media by the Museum, coupled with the rise in the number of those accessing the online genealogical database, resulted in increased awareness of the Museum and the scope of the Heritage Collection. Notable acquisitions during the period under report were the medals and the archive of Special Investigation Branch Sergeant William Verdun Fox covering his life with the Cornwall Constabulary both before and after his Military Police service; and a superb collection of photographs of Lance-Corporal Henry Robert Smith, a pre-1915 Constable in the Wolverhampton Borough Police, and included the only image showing a style of MP armband, which only appears to have been worn for a few months during the early part of the Great War.

As the result of the audit of the Museum's medal collection, a number of artefacts, which fell outside the remit of the extant Collections Policy and which had previously been identified for disposal were, following the rigorous accreditation practice, placed with an auction house for sale, realizing (after costs) £1,144.00, which will be used solely for the benefit of the Heritage Collection in accordance with the Collections Policy.

Support to the Serving Soldier, to Defence and to Other Government Departments and Agencies

Where safe and practicable, the Museum continued to support the serving soldier by providing a focus of esprit de corps using historical exemplars. The expansion of information retrieval systems, many utilising the work undertaken by volunteers, enabled information requests from both official bodies to be answered promptly, particularly in support of the ongoing legacy enquires and coronial inquest in Northern Ireland, resulting from Operation BANNER. The Museum also supported official visits from a variety of other government department visitors and diplomatic bodies within COVID-19 secure guidelines.

Performance Statistics

In what were extraordinary times:

Total Museum visitors in person (2019 figures in parentheses) were 410 Military (2011), 225 Adults (4851) and 0 Children (315).

Curatorial staff undertook a single virtual external talk, with an additional audience of 75 (151).

Overall Museum visits in person saw a decrease of 92%.

Web site hits for the relevant Museum Facebook page www.rhqmp.org showed a "reach" of 55,243 with a total of 3482 followers.

Financial review

The Charity has increased its unrestricted reserves by £29,086 to £314,727. Restricted reserves decreased by £7,868 to £nil. Restricted funds represent amounts which have been received for specific purposes and which have not yet been spent.

ROYAL MILITARY POLICE MUSEUM

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

It is the policy of the trust that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three- and six-month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the trust's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees has assessed the major risks to which the trust is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

Management of the Museum is vested in the Trustees who are appointed in accordance with the Declarations of the Trust Deed of 29th August 1979 (vide paragraph 13). Ex-Officio Trustees elect, in the first, instance individual Trustees to a limit of 6. The number of individual Trustees should not fall below 2 in number thereafter; individual Trustees are elected by the remaining Trustees. Day-to-day management of the Museum is the responsibility of the Museum's Director.

The trustees who served during the year and up to the date of signature of the financial statements were:

Brigadier V W Buck (Chair of Trustees);
Colonel S F Boyd (Retired);
Warrant Officer (Class 1) D A Coombs AGC (RMP);
David Evans Esq;
Jules Kensett-Wooding FHA; and
Geoffrey Salvetti TD Esq.

Museum Staff during the period were:

| | |
|-------------------------------|---|
| Director and Fund Controller: | Colonel JT Green OBE (The Regimental Secretary) |
| Fund Manager: | Major S E Brooks |
| Curator: | Mr R J Callaghan BA (Hons) |
| Collections Officer: | Mr A T Brayley |
| Heritage Officer: | Miss T A Kilnan BA, MA (Dunelm) |
| Museum Assistant: | Mrs V A Bettison |

The Trustees' report was approved by the Board of Trustees.


.....
Brigadier V W Buck
Chair of Trustees

Dated: 18 Dec 21

ROYAL MILITARY POLICE MUSEUM

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2021

The trustees 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).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the trust and of the incoming resources and application of resources of the trust for that year.

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

- select suitable accounting policies and then 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 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 charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the trust and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ROYAL MILITARY POLICE MUSEUM

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF ROYAL MILITARY POLICE MUSEUM

Opinion

We have audited the financial statements of Royal Military Police Museum (the 'trust') for the year ended 31 March 2021 which comprise the statement of financial activities, the balance sheet and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the trust in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the trust's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

ROYAL MILITARY POLICE MUSEUM

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF ROYAL MILITARY POLICE MUSEUM

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of Trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Other matters

Your attention is drawn to the fact that the charity has prepared financial statements 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)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

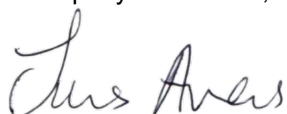
ROYAL MILITARY POLICE MUSEUM

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF ROYAL MILITARY POLICE MUSEUM

Use of our report

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.



Jones Avens Limited

20/12/2021

**Chartered Accountants
Statutory Auditor**

Piper House
4 Dukes Court
Bognor Road
Chichester
West Sussex
PO19 8FX

Jones Avens Limited is eligible for appointment as auditor of the trust by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

ROYAL MILITARY POLICE MUSEUM

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

| | | Unrestricted funds 2021 £ | Restricted funds 2021 £ | Total Unrestricted funds 2021 £ | Unrestricted funds 2020 £ | Restricted funds 2020 £ | Total 2020 £ |
|---|----|------------------------------------|----------------------------------|--|------------------------------------|----------------------------------|--------------------|
| Income from: | | | | | | | |
| Donations and legacies | 3 | 27,387 | - | 27,387 | 11,111 | - | 11,111 |
| Charitable activities | 4 | 50,542 | - | 50,542 | 48,543 | - | 48,543 |
| Other trading activities | 5 | - | - | - | 575 | - | 575 |
| Investments | 6 | 3,960 | - | 3,960 | 5,203 | - | 5,203 |
| Total income | | 81,889 | - | 81,889 | 65,432 | - | 65,432 |
| Expenditure on: | | | | | | | |
| Raising funds | 7 | 2,964 | - | 2,964 | 4,059 | - | 4,059 |
| Charitable activities | 8 | 85,137 | - | 85,137 | 97,767 | - | 97,767 |
| Total resources expended | | 88,101 | - | 88,101 | 101,826 | - | 101,826 |
| Net gains/(losses) on investments | 12 | 27,430 | - | 27,430 | (15,206) | - | (15,206) |
| Net incoming/(outgoing) resources before transfers | | 21,218 | - | 21,218 | (51,600) | - | (51,600) |
| Gross transfers between funds | | 7,868 | (7,868) | - | - | - | - |
| Net movement in funds | | 29,086 | (7,868) | 21,218 | (51,600) | - | (51,600) |
| Fund balances at 1 April 2020 | | 285,641 | 7,868 | 293,509 | 337,241 | 7,868 | 345,109 |
| Fund balances at 31 March 2021 | | 314,727 | - | 314,727 | 285,641 | 7,868 | 293,509 |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.


ROYAL MILITARY POLICE MUSEUM

BALANCE SHEET

AS AT 31 MARCH 2021

| | Notes | 2021 | | 2020 | |
|---|-------|---------------|----------------|---------------|----------------|
| | | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Tangible assets | 13 | | 49,919 | | 49,852 |
| Investments | 14 | | 192,055 | | 166,804 |
| | | | <u>241,974</u> | | <u>216,656</u> |
| Current assets | | | | | |
| Stocks | 16 | 15,255 | | 15,345 | |
| Debtors | 17 | 1,605 | | 162 | |
| Cash at bank and in hand | | 59,929 | | 67,163 | |
| | | <u>76,789</u> | | <u>82,670</u> | |
| Creditors: amounts falling due within one year | 18 | (4,036) | | (5,817) | |
| Net current assets | | | <u>72,753</u> | | <u>76,853</u> |
| Total assets less current liabilities | | | <u>314,727</u> | | <u>293,509</u> |
| Income funds | | | | | |
| Restricted funds | 20 | | - | | 7,868 |
| <u>Unrestricted funds</u> | | | | | |
| Designated funds | 21 | 16,313 | | - | |
| General unrestricted funds | | 298,414 | | 285,641 | |
| | | | <u>314,727</u> | | <u>285,641</u> |
| | | | <u>314,727</u> | | <u>293,509</u> |

The financial statements were approved by the Trustees on 18/12/2021



 Brigadier V W Buck
 Chair of Trustees

ROYAL MILITARY POLICE MUSEUM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

Royal Military Police Museum is an unincorporated charity. The registered office is Regimental Headquarters Royal Military Police, The Old Stables, Southwick House, Southwick Park, (Postal Point 38), Nr. Fareham, Hampshire, PO17 6EJ.

1.1 Accounting convention

The accounts have been prepared in accordance with the trust's governing document, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2019). The trust is a Public Benefit Entity as defined by FRS 102.

The trust has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the trust has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The current restricted fund was free of any such conditions, but the trustees deemed that the funding should be treated as restricted, and to be used for the electronic archiving of the RMP Journal.

1.4 Income

Income is recognised when the trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the trust has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the trust has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

ROYAL MILITARY POLICE MUSEUM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

Grants of a revenue nature are credited to income in the period to which they relate.

1.5 Expenditure

Liabilities are recognised on the accruals basis.

Governance costs include all expenditure directly related to the compliance with charitable and statutory requirements.

Resources expended are recognised either when they fall due or are paid, whichever is the sooner.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|--|--|
| Land and buildings | Fully depreciated |
| Fixtures, fittings & equipment (including museum acquisitions) | Straight line over the life of the asset (museum acquisitions - not depreciated) |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Museum acquisitions are not depreciated as, in the opinion of the trustees, the items have an indefinite life and there will be no diminution in their value in the foreseeable future. The carrying value is reviewed for impairment.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

Fixed asset investments are stated at market value.

Realised gains or losses arising on the disposal of investments (together with provisions for diminution in value) are credited or debited to the Statement of Financial Activities and subsequently transferred to Capital reserve. Investment income (including associated tax credits) is credited to the Statement of Financial activities when receivable.

1.8 Impairment of fixed assets

At each reporting end date, the trust reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

ROYAL MILITARY POLICE MUSEUM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.9 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.11 Financial instruments

The trust has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the trust's balance sheet when the trust becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the trust's contractual obligations expire or are discharged or cancelled.

ROYAL MILITARY POLICE MUSEUM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the trust is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the trust's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

| | Unrestricted funds | Unrestricted funds |
|---------------------|-------------------------------|-----------------------|
| | 2021 | 2020 |
| | £ | £ |
| Donations and gifts | 17,387 | 11,111 |
| Grants receivable | 10,000 | - |
| | <u>27,387</u> | <u>11,111</u> |
| | <u><u>27,387</u></u> | <u><u>11,111</u></u> |

ROYAL MILITARY POLICE MUSEUM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

4 Charitable activities

| | Sale of histories 2021 £ | AMOT grants 2021 £ | Total 2021 £ | Sale of histories 2020 £ | AMOT grants 2020 £ | Museum events 2020 £ | Total 2020 £ |
|----------------------------|--------------------------------|--------------------------|--------------------|--------------------------------|--------------------------|-------------------------------|--------------------|
| Sale of histories | 90 | - | 90 | 240 | - | - | 240 |
| Performance related grants | - | 50,452 | 50,452 | - | 47,957 | - | 47,957 |
| Other income | - | - | - | - | - | 346 | 346 |
| | 90 | 50,452 | 50,542 | 240 | 47,957 | 346 | 48,543 |

ROYAL MILITARY POLICE MUSEUM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

5 Other trading activities

| | Total | Unrestricted funds |
|--------------------------------|-------------------|-----------------------|
| | 2021 | 2020 |
| | £ | £ |
| Trading activity income: other | - | 575 |
| | <u> </u> | <u> </u> |

6 Investments

| | Unrestricted funds | Unrestricted funds |
|--------------------------------|-------------------------------|-----------------------|
| | 2021 | 2020 |
| | £ | £ |
| Income from listed investments | 3,884 | 4,715 |
| Interest receivable | 76 | 488 |
| | <u> </u> | <u> </u> |
| | <u>3,960</u> | <u>5,203</u> |

7 Raising funds

| | Unrestricted funds | Unrestricted funds |
|----------------------------------|-------------------------------|-----------------------|
| | 2021 | 2020 |
| | £ | £ |
| <u>Fundraising and publicity</u> | | |
| Advertising | 695 | 1,566 |
| | <u> </u> | <u> </u> |
| <u>Trading costs</u> | | |
| Other trading activities | 90 | 240 |
| | <u> </u> | <u> </u> |
| <u>Investment management</u> | 2,179 | 2,253 |
| | <u> </u> | <u> </u> |
| | <u>2,964</u> | <u>4,059</u> |

ROYAL MILITARY POLICE MUSEUM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

8 Charitable activities

| | 2021 £ | 2020 £ |
|--|---------------|---------------|
| Staff costs | 75,770 | 75,595 |
| Depreciation and impairment | 674 | 2,302 |
| Preservation and conservation | 231 | 1,147 |
| Museum maintenance | 1,830 | 2,518 |
| Books and stationery | 302 | 999 |
| Professional fees | 558 | 1,089 |
| Museum staff expenses | - | 1,196 |
| Insurance | 450 | 1,996 |
| General expenses | 274 | 294 |
| Computer & website costs | 2,258 | 5,392 |
| Museum costs | 25 | 2,941 |
| | <u>82,372</u> | <u>95,469</u> |
| Share of governance costs (see note 9) | 2,765 | 2,298 |
| | <u>85,137</u> | <u>97,767</u> |

9 Support costs

| | Support costs £ | Governance costs £ | 2021 £ | Support costs £ | Governance costs £ | 2020 £ |
|---|-----------------------|--------------------------|--------------|-----------------------|--------------------------|--------------|
| Audit fees | - | 2,765 | 2,765 | - | 2,298 | 2,298 |
| | <u>-</u> | <u>2,765</u> | <u>2,765</u> | <u>-</u> | <u>2,298</u> | <u>2,298</u> |
| Analysed between Charitable activities | - | 2,765 | 2,765 | - | 2,298 | 2,298 |
| | <u>-</u> | <u>2,765</u> | <u>2,765</u> | <u>-</u> | <u>2,298</u> | <u>2,298</u> |

Governance costs includes payments to the auditors of £2,765 (2020- £2,298) for audit fees.

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the trust during the year.

ROYAL MILITARY POLICE MUSEUM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

11 Employees

The average monthly number of employees during the year was:

| | 2021 | 2020 |
|--------------|-------------------|-------------------|
| | Number | Number |
| Museum staff | 3 | 3 |
| | <u> </u> | <u> </u> |

Employment costs

| | 2021 | 2020 |
|--------------------|-------------------|-------------------|
| | £ | £ |
| Wages and salaries | 75,770 | 75,595 |
| | <u> </u> | <u> </u> |

The Museum also employs four other people whose costs are recharged to the Royal Military Police Regimental Fund and the Royal Military Police Central Benevolent Fund.

There were no employees whose annual remuneration was more than £60,000.

12 Net gains/(losses) on investments

| | Unrestricted | Unrestricted |
|------------------------------------|---------------------|-------------------|
| | funds | funds |
| | 2021 | 2020 |
| | £ | £ |
| Revaluation of investments | 15,486 | (16,351) |
| Gain/(loss) on sale of investments | 11,944 | 1,145 |
| | <u> </u> | <u> </u> |
| | 27,430 | (15,206) |
| | <u> </u> | <u> </u> |

ROYAL MILITARY POLICE MUSEUM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

13 Tangible fixed assets

| | Land and buildings | Fixtures, fittings & equipment (including museum acquisitions) | Total |
|------------------------------------|-----------------------|---|----------------|
| | £ | £ | £ |
| Cost | | | |
| At 1 April 2020 | 133,754 | 119,739 | 253,493 |
| Additions | - | 1,884 | 1,884 |
| Disposals | - | (1,144) | (1,144) |
| | <u>133,754</u> | <u>120,479</u> | <u>254,233</u> |
| At 31 March 2021 | 133,754 | 120,479 | 254,233 |
| Depreciation and impairment | | | |
| At 1 April 2020 | 133,754 | 69,886 | 203,640 |
| Depreciation charged in the year | - | 674 | 674 |
| | <u>133,754</u> | <u>70,560</u> | <u>204,314</u> |
| At 31 March 2021 | 133,754 | 70,560 | 204,314 |
| Carrying amount | | | |
| At 31 March 2021 | - | 49,919 | 49,919 |
| | <u>-</u> | <u>49,919</u> | <u>49,919</u> |
| At 31 March 2020 | - | 49,852 | 49,852 |
| | <u>-</u> | <u>49,852</u> | <u>49,852</u> |

14 Fixed asset investments

| | Listed investments | Cash in portfolio | Total |
|--------------------------|-----------------------|----------------------|----------------|
| | £ | | £ |
| Cost or valuation | | | |
| At 1 April 2020 | 164,895 | 1,909 | 166,804 |
| Additions | 99,691 | - | 99,691 |
| Valuation changes | 15,486 | - | 15,486 |
| Net movement to cash | - | 4,583 | 4,583 |
| Disposals | (94,509) | - | (94,509) |
| | <u>185,563</u> | <u>6,492</u> | <u>192,055</u> |
| At 31 March 2021 | 185,563 | 6,492 | 192,055 |
| Carrying amount | | | |
| At 31 March 2021 | 185,563 | 6,492 | 192,055 |
| | <u>185,563</u> | <u>6,492</u> | <u>192,055</u> |
| At 31 March 2020 | 164,895 | 1,909 | 166,804 |
| | <u>164,895</u> | <u>1,909</u> | <u>166,804</u> |

Fixed asset investments revalued

Listed investments are included at market value. The comparable amount under the historical cost basis was £178,179 (2020: £174,945).

ROYAL MILITARY POLICE MUSEUM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

| | | |
|---|-------------------|-------------------|
| 15 Financial instruments | 2021 | 2020 |
| | £ | £ |
| Carrying amount of financial assets | | |
| Instruments measured at fair value through profit or loss | 185,563 | 164,895 |
| | <u> </u> | <u> </u> |
| Financial instruments measured at fair value through the profit or loss have been determined using a quoted market price in an active market. | | |
| 16 Stocks | 2021 | 2020 |
| | £ | £ |
| Finished goods and goods for resale | 15,255 | 15,345 |
| | <u> </u> | <u> </u> |
| 17 Debtors | 2021 | 2020 |
| | £ | £ |
| Amounts falling due within one year: | | |
| Other debtors | 90 | 162 |
| Prepayments and accrued income | 1,515 | - |
| | <u> </u> | <u> </u> |
| | 1,605 | 162 |
| | <u> </u> | <u> </u> |
| 18 Creditors: amounts falling due within one year | 2021 | 2020 |
| | £ | £ |
| Other taxation and social security | 1,730 | 1,808 |
| Other creditors | 2,306 | 4,009 |
| | <u> </u> | <u> </u> |
| | 4,036 | 5,817 |
| | <u> </u> | <u> </u> |
| 19 Auditor's ethical standards | | |

In common with many entities of our size and nature we use our auditors to assist with the preparation of the statutory financial statements.

ROYAL MILITARY POLICE MUSEUM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

20 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

| | Movement in funds | | Balance at 1 April 2020 £ | Transfers £ | Balance at 31 March 2021 £ |
|---------------|---------------------------------|----------------------------|---------------------------------|----------------|----------------------------------|
| | Balance at 1 April 2019 £ | Incoming resources £ | | | |
| Langmead fund | 7,868 | - | 7,868 | (7,868) | - |

21 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

| | Movement in funds | | Movement in funds | |
|--------------------------------|----------------------------|---------------------------------|----------------------------|----------------------------------|
| | Incoming resources £ | Balance at 1 April 2020 £ | Incoming resources £ | Balance at 31 March 2021 £ |
| Langmead Gallery Redevelopment | - | - | 16,313 | 16,313 |
| | - | - | 16,313 | 16,313 |

Langmead Gallery Redevelopment

Donations were received in the year to contribute towards the project intended to redesign and update the Langmead Gallery in the RMP Museum.

22 Analysis of net assets between funds

| | Unrestricted 2021 £ | Restricted 2021 £ | Total 2021 £ | Unrestricted 2020 £ | Restricted 2020 £ | Total 2020 £ |
|--|---------------------------|-------------------------|--------------------|---------------------------|-------------------------|--------------------|
| Fund balances at 31 March 2021 are represented by: | | | | | | |
| Tangible assets | 49,919 | - | 49,919 | 49,852 | - | 49,852 |
| Investments | 192,055 | - | 192,055 | 166,804 | - | 166,804 |
| Current assets/ (liabilities) | 72,753 | - | 72,753 | 68,985 | 7,868 | 76,853 |
| | 314,727 | - | 314,727 | 285,641 | 7,868 | 293,509 |

23 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).