



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



international
council
of museums



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

CONTENTS

| | Page |
|---|-------------|
| Trustees' report | 1 - 6 |
| Statement of Trustees' responsibilities | 7 |
| Independent auditor's report | 8 - 10 |
| Statement of financial activities | 11 |
| 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 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.

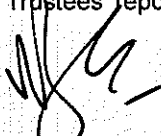
The trustees who served during the year and up to the date of signature of the financial statements were:

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.

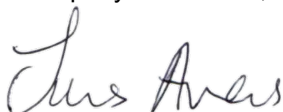
ROYAL MILITARY POLICE MUSEUM

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 £ | Restricted funds 2020 £ | Total 2020 £ |
|---|-------|------------------------------------|----------------------------------|--|----------------------------------|--------------------|
| | Notes | | | | | |
| <u>Income from:</u> | | | | | | |
| 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 |
| <u>Expenditure on:</u> | | | | | | |
| 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 | 345,109 |
| Fund balances at 31 March 2021 | | 314,727 | - | 314,727 | 285,641 | 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 | | <u>298,414</u> | | <u>285,641</u> | |
| | | | <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> |

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 Number | 2020 Number |
|--------------|------------------------|------------------------|
| Museum staff | 3 | 3 |

Employment costs

| | 2021 £ | 2020 £ |
|--------------------|-------------------|-------------------|
| Wages and salaries | 75,770 | 75,595 |

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 funds | Unrestricted funds |
|------------------------------------|-------------------------------|-------------------------------|
| | 2021 £ | 2020 £ |
| Revaluation of investments | 15,486 | (16,351) |
| Gain/(loss) on sale of investments | 11,944 | 1,145 |
| | <u>27,430</u> | <u>(15,206)</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) |
| 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 |
| At 31 March 2021 | 133,754 | 70,560 | 204,314 |
| Carrying amount | | | |
| At 31 March 2021 | - | 49,919 | 49,919 |
| At 31 March 2020 | - | 49,852 | 49,852 |

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) |
| At 31 March 2021 | 185,563 | 6,492 | 192,055 |
| Carrying amount | | | |
| At 31 March 2021 | 185,563 | 6,492 | 192,055 |
| At 31 March 2020 | 164,895 | 1,909 | 166,804 |

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 |
| | | |
| 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 |
| | | |
| 17 Debtors | 2021 | 2020 |
| | £ | £ |
| Amounts falling due within one year: | | |
| Other debtors | 90 | 162 |
| Prepayments and accrued income | 1,515 | - |
| | 1,605 | 162 |
| | | |
| 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 |
| | 4,036 | 5,817 |
| | | |
| 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 2019 | Incoming resources | Balance at 1 April 2020 | Transfers | Balance at 31 March 2021 |
| | £ | £ | £ | £ | £ |
| Langmead fund | 7,868 | - | 7,868 | (7,868) | - |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> | <u> </u> |

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 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| | - | - | 16,313 | 16,313 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </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.

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 |
| | <u>314,727</u> | <u>-</u> | <u>314,727</u> | <u>285,641</u> | <u>7,868</u> | <u>293,509</u> |

23 Related party transactions

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