

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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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

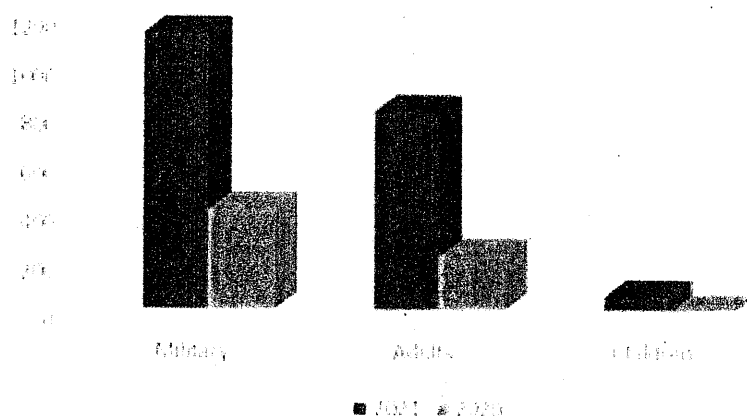
New collaborations

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

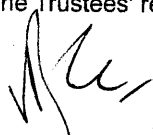
Structure, governance and management

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.



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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

		Unrestricted funds 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes				
<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.

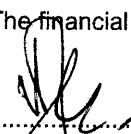
ROYAL MILITARY POLICE MUSEUM

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	(3,775)		(4,034)	
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		310,210		298,414	
			<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

Employment costs

	2022 £	2021 £
Wages and salaries	64,990	75,770

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
	13,863	27,430

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	133,754	84,632	218,386
Depreciation and impairment			
At 1 April 2021	133,754	70,560	204,314
Depreciation charged in the year	-	759	759
At 31 March 2022	133,754	71,319	205,073
Carrying amount			
At 31 March 2022	-	13,313	13,313
At 31 March 2021	-	13,621	13,621

13 Heritage assets

	£
At 1 April 2021	36,297
Purchases	911
Donated assets	6,026
At 31 March 2022	43,234

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	203,513
Carrying amount	
At 31 March 2022	203,513
At 31 March 2021	192,054

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	203,513	192,054

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	15,060	15,255

17 Debtors

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

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.