

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

# ROYAL MILITARY POLICE MUSEUM

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Trustees

#### Ex-Officio:

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

#### Elected:

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

#### Director

#### Fund Manager

Colonel J T Green OBE  
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

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

#### Bankers

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

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

#### Investment advisors

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

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# ROYAL MILITARY POLICE MUSEUM

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# ROYAL MILITARY POLICE MUSEUM

## TRUSTEES' REPORT

### *FOR THE YEAR ENDED 31 MARCH 2023*

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the trust's Deed, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019)

#### **Objectives and activities**

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

#### **The Charity is administered from:**

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

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

#### **Objects of the Charity**

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

#### **Public Benefit**

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

#### **Achievements and performance**

##### **Major challenges and opportunities**

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

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

# ROYAL MILITARY POLICE MUSEUM

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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

#### **Social media presence**

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

#### **Staff and volunteers**

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

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

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

#### **Military Police genealogical database**

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

# ROYAL MILITARY POLICE MUSEUM

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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

#### Visitors

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

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

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

#### Significant new acquisitions

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

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

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

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

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

# ROYAL MILITARY POLICE MUSEUM

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2023**

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### Financial review

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

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

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

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

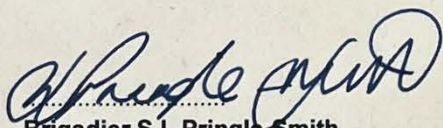
### Structure, governance and management

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

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

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

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

  
Brigadier S L Pringle-Smith  
Chair of Trustees

Dated: 

# ROYAL MILITARY POLICE MUSEUM

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

### *FOR THE YEAR ENDED 31 MARCH 2023*

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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

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#### Opinion

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

In our opinion, the financial statements:

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

#### Basis for opinion

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

#### Conclusions relating to going concern

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

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

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

#### Other information

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

We have nothing to report in this regard.

#### Matters on which we are required to report by exception

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

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

# ROYAL MILITARY POLICE MUSEUM

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

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### **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

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

### Conclusions regarding the risks of irregularities including fraud

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

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

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

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

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

### Use of our report

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



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

30/01/2024

**Chartered Accountants**  
**Statutory Auditor**

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

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

# ROYAL MILITARY POLICE MUSEUM

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

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

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

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

# ROYAL MILITARY POLICE MUSEUM

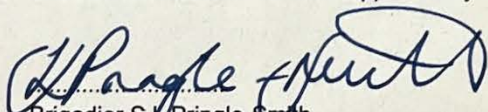
## BALANCE SHEET

AS AT 31 MARCH 2023

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

The financial statements were approved by the Trustees on

29 Jan 24

  
 Brigadier S. Pringle-Smith  
 Chair of Trustees

# ROYAL MILITARY POLICE MUSEUM

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2023

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#### 1 Accounting policies

##### Charity information

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

#### 1.1 Accounting convention

The accounts have been prepared in accordance with the trust's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019). The trust is a Public Benefit Entity as defined by FRS 102.

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

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

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

#### 1.2 Going concern

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

#### 1.3 Charitable funds

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

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

#### 1.4 Income

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

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

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

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

#### 1.5 Expenditure

Liabilities are recognised on the accruals basis.

# ROYAL MILITARY POLICE MUSEUM

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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#### 1 Accounting policies

(Continued)

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

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

#### 1.6 Tangible fixed assets

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

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

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

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

#### 1.7 Heritage assets

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

#### 1.8 Fixed asset investments

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

Fixed asset investments are stated at market value.

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

#### 1.9 Impairment of fixed assets

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

#### 1.10 Stocks

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

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

# ROYAL MILITARY POLICE MUSEUM

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

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### 1 Accounting policies

(Continued)

#### 1.11 Cash and cash equivalents

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

#### 1.12 Financial instruments

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

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

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

##### **Basic financial assets**

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

##### **Basic financial liabilities**

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

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

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

##### **Derecognition of financial liabilities**

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

#### 1.13 Employee benefits

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

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



# ROYAL MILITARY POLICE MUSEUM

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

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### 2 Critical accounting estimates and judgements

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

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

#### Key sources of estimation uncertainty

##### Useful lives of tangible fixed assets

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

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

### 3 Income from donations and legacies

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

# ROYAL MILITARY POLICE MUSEUM

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

### 4 Charitable activities

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

### 5 Income from investments

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

### 6 Expenditure on raising funds

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

# ROYAL MILITARY POLICE MUSEUM

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

### 7 Charitable activities

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

### 8 Support costs allocated to activities

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

### 9 Trustees

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

# ROYAL MILITARY POLICE MUSEUM

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

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### 10 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Museum staff	3	3

### Employment costs

	2023 £	2022 £
Wages and salaries	67,387	64,990

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

### 11 Gains and losses on investments

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

### 12 Taxation

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

# ROYAL MILITARY POLICE MUSEUM

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

### 13 Tangible fixed assets

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

### 14 Heritage assets

	£
At 1 April 2022	43,234
Purchases	3,037
Donated assets	813
Disposals	(558)
<b>At 31 March 2023</b>	<b>46,526</b>

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

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

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

# ROYAL MILITARY POLICE MUSEUM

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

### 15 Fixed asset investments

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

#### Fixed asset investments revalued

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

### 16 Stocks

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

### 17 Debtors

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

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

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

# ROYAL MILITARY POLICE MUSEUM

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 19 Unrestricted funds

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

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

#### Langmead Gallery Redevelopment

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

#### 20 Analysis of net assets between funds

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

#### 21 Related party transactions

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

#### 22 Non-audit services provided by auditor

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