

Charity registration number 280060

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

THE ROYAL MILITARY POLICE MUSEUM TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

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

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

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

Charity number 280060

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

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

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

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

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

THE ROYAL MILITARY POLICE MUSEUM TRUST

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THE ROYAL MILITARY POLICE MUSEUM TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

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

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

Objectives and activities

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

The Charity is administered from:

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

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

Objects of the Charity

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

Public Benefit

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

THE ROYAL MILITARY POLICE MUSEUM TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance

Major challenges and opportunities

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

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

Museum Volunteers

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

Museum Visitors

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

THE ROYAL MILITARY POLICE MUSEUM TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

The Burden Gallery

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

Social Media Presence

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

Military Police Database

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

New Acquisitions

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

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

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

THE ROYAL MILITARY POLICE MUSEUM TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Budget 2023/24

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

Support to MoD/Outside Agencies

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

Performance Statistics

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

Financial review

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

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

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

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

Structure, governance and management

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

THE ROYAL MILITARY POLICE MUSEUM TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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

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

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

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

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



Brigadier S L Pringle-Smith
Chair of Trustees

Dated: 26.2.25

THE ROYAL MILITARY POLICE MUSEUM TRUST

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

THE ROYAL MILITARY POLICE MUSEUM TRUST

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF THE ROYAL MILITARY POLICE MUSEUM TRUST

Opinion

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

In our opinion, the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

THE ROYAL MILITARY POLICE MUSEUM TRUST

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF THE ROYAL MILITARY POLICE MUSEUM TRUST

Responsibilities of trustees

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

Auditor's responsibilities for the audit of the financial statements

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

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

Identification and assessment of irregularities including fraud

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

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

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

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

THE ROYAL MILITARY POLICE MUSEUM TRUST

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF THE ROYAL MILITARY POLICE MUSEUM TRUST

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

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

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

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

Other matters

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

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

Use of our report

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



Sumer Audit
Chartered Accountants
Statutory Auditor
Chichester

05/03/2025

Sumer Audit is the trading name of Sumer Auditco Limited

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

THE ROYAL MILITARY POLICE MUSEUM TRUST

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

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

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

THE ROYAL MILITARY POLICE MUSEUM TRUST

BALANCE SHEET

AS AT 31 MARCH 2024

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

The financial statements were approved by the Trustees on 26.2.25



Brigadier S L Pringle-Smith
Chair of Trustees

THE ROYAL MILITARY POLICE MUSEUM TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

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

1.1 Accounting convention

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

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

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

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

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

1.4 Income

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

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

THE ROYAL MILITARY POLICE MUSEUM TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

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

1.5 Expenditure

Liabilities are recognised on the accruals basis.

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

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

1.6 Tangible fixed assets

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

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

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

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

1.7 Heritage assets

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

1.8 Fixed asset investments

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

Fixed asset investments are stated at market value.

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

1.9 Impairment of fixed assets

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

THE ROYAL MILITARY POLICE MUSEUM TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.10 Stocks

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

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

1.11 Cash and cash equivalents

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

1.12 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

THE ROYAL MILITARY POLICE MUSEUM TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.13 Employee benefits

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

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

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

1.14 Retirement benefits

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

2 Critical accounting estimates and judgements

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

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

Key sources of estimation uncertainty

Useful lives of tangible fixed assets

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

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

Valuation of investments

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

3 Income from donations and legacies

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

THE ROYAL MILITARY POLICE MUSEUM TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

3 Income from donations and legacies (Continued)

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

Donated facilities

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

4 Charitable activities

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

THE ROYAL MILITARY POLICE MUSEUM TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

5 Income from investments

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

6 Other income

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

7 Expenditure on raising funds

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

THE ROYAL MILITARY POLICE MUSEUM TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

8 Charitable activities

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

9 Support costs allocated to activities

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

THE ROYAL MILITARY POLICE MUSEUM TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

10 Trustees

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

11 Employees

The average monthly number of employees during the year was:

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

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

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

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

12 Gains and losses on investments

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

13 Taxation

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

THE ROYAL MILITARY POLICE MUSEUM TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

14 Transfers

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

15 Prior year adjustment

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

16 Tangible fixed assets

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

17 Heritage assets

	£
Cost	
At 1 April 2023	46,526
Purchases	990
At 31 March 2024	47,516

THE ROYAL MILITARY POLICE MUSEUM TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

17 Heritage assets

(Continued)

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

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

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

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

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

2022:

Brought forward £36,297

Additions £6,937

Disposals nil

Carried forward £43,234

2023:

Brought forward £43,234

Additions £3,850

Disposals £(558)

Carried forward £46,526

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

18 Fixed asset investments

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

THE ROYAL MILITARY POLICE MUSEUM TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

18 Fixed asset investments

(Continued)

Fixed asset investments revalued

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

19 Stocks

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

20 Debtors

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

21 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	1,592	1,412
Other creditors	7,682	2,637
	9,274	4,049

22 Restricted funds

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

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

THE ROYAL MILITARY POLICE MUSEUM TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

22 Restricted funds (Continued)

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

23 Unrestricted funds

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

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

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

Langmead Gallery Redevelopment

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

24 Related party transactions

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