

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

THE ROYAL MILITARY POLICE MUSEUM TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

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

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

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

Charity number 280060

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

Independent examiner Claire Norwood BSc FCA ATII
Carpenter Box
Piper House
4 Dukes Court
Chichester
PO19 8FX

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

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

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

THE ROYAL MILITARY POLICE MUSEUM TRUST

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THE ROYAL MILITARY POLICE MUSEUM TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

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

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

Objectives and activities

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

The Charity is administered from:

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

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

Objects of the Charity

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

Public Benefit

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

THE ROYAL MILITARY POLICE MUSEUM TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance

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

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

Major challenges and opportunities

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

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

Social media presence

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

THE ROYAL MILITARY POLICE MUSEUM TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Staff and volunteers

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

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

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

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

Military Police genealogical database

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

THE ROYAL MILITARY POLICE MUSEUM TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Visitors

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



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

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

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

THE ROYAL MILITARY POLICE MUSEUM TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Significant new acquisitions



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

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

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

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

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

Financial review

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

THE ROYAL MILITARY POLICE MUSEUM TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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

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

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

Structure, governance and management

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

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

Brigadier S L Pringle-Smith

Colonel S F Boyd (resigned 12 June 2024)

Major M Turnbull AGC (RMP) (appointed 12 June 2024)

Warrant Officer (Class 1) J Miller replaced by Warrant Officer (Class 1) J Radcliffe on 30 August 2024

David Evans VR Esq.

Jules Kensett-Wooding FHA

Tina Kilnan MA (Dunelm);

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

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Brigadier S L Pringle-Smith

Chair of Trustees

Dated:

THE ROYAL MILITARY POLICE MUSEUM TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE ROYAL MILITARY POLICE MUSEUM TRUST

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the trust as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Claire Norwood BSc FCA ATII

Carpenter Box
Piper House
4 Dukes Court
Chichester
PO19 8FX

Dated:

THE ROYAL MILITARY POLICE MUSEUM TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

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

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

THE ROYAL MILITARY POLICE MUSEUM TRUST

BALANCE SHEET

AS AT 31 MARCH 2025

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

The financial statements were approved by the Trustees on

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Brigadier S L Pringle-Smith
Chair of Trustees

THE ROYAL MILITARY POLICE MUSEUM TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

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

1.1 Accounting convention

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

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

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

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

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

1.4 Income

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

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

THE ROYAL MILITARY POLICE MUSEUM TRUST

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

1 Accounting policies

(Continued)

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

1.5 Expenditure

Liabilities are recognised on the accruals basis.

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

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

1.6 Tangible fixed assets

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

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

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

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

1.7 Heritage assets

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

1.8 Fixed asset investments

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

Fixed asset investments are stated at market value.

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

1.9 Impairment of fixed assets

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

THE ROYAL MILITARY POLICE MUSEUM TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.10 Stocks

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

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

1.11 Cash and cash equivalents

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

1.12 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

THE ROYAL MILITARY POLICE MUSEUM TRUST

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

1 Accounting policies (Continued)

1.13 Employee benefits

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

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

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

1.14 Retirement benefits

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

2 Critical accounting estimates and judgements

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

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

Key sources of estimation uncertainty

Useful lives of tangible fixed assets

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

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

Valuation of investments

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

3 Income from donations and legacies

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

THE ROYAL MILITARY POLICE MUSEUM TRUST

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

3 Income from donations and legacies

(Continued)

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

Donated facilities

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

4 Charitable activities

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

THE ROYAL MILITARY POLICE MUSEUM TRUST

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

5 Income from investments

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

6 Other income

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

7 Expenditure on raising funds

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

THE ROYAL MILITARY POLICE MUSEUM TRUST

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

8 Charitable activities

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

9 Support costs allocated to activities

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

THE ROYAL MILITARY POLICE MUSEUM TRUST

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

9 Support costs allocated to activities (Continued)

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

10 Trustees

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

11 Employees

The average monthly number of employees during the year was:

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

Employment costs

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

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

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

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

THE ROYAL MILITARY POLICE MUSEUM TRUST

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

12 Gains and losses on investments

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

13 Taxation

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

14 Transfers

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

15 Tangible fixed assets

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

THE ROYAL MILITARY POLICE MUSEUM TRUST

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

16 Heritage assets

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

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

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

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

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

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

2022:

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

2023:

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

2024:

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

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

THE ROYAL MILITARY POLICE MUSEUM TRUST

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

17 Fixed asset investments

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

Fixed asset investments revalued

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

18 Stocks

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

19 Debtors

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

20 Creditors: amounts falling due within one year

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

THE ROYAL MILITARY POLICE MUSEUM TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

21 Restricted funds

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

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

22 Unrestricted funds

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

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

THE ROYAL MILITARY POLICE MUSEUM TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

22 Unrestricted funds

(Continued)

Langmead Gallery Redevelopment

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

23 Related party transactions

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