

The Royal Ulster Constabulary George Cross Historical Society

Northern Ireland · Charity number 100306

Details

Status	Removed
Registered	2018-09-11
Register	View on the Charity Commission for Northern Ireland register

Contact

Address
C/O Police Museum
Psni Headquarters
"Brooklyn"
65 Knock Road
Belfast
Bt5 6le
BT5 6LE

Phone 02890650222 ex 22499

Email museum@psni.police.uk

Activities

Purposes: (a)The Society is established to advance the education of the public in Northern Ireland and in particular, but not so as to limit the generality of the foregoing, to promote the advancement of public education in respect of and public understanding of the history of the Force/Service. In furtherance of this object, but not further or otherwise, the society may; (b)Carry out and encourage research into the history of policing in Ireland. (c) Record and accredit data (d) Centralise information (e) Be an authoritative reference point for enquiries relating to history, uniforms and traditions of the force/service. (f) Provide researched advice on the correct form of and future developments in relation to service badges, uniforms and insignia. (g) Publish information to the service and the public. (h) Establish and manage a museum for the service and appoint trustees for the management of the museum collection and its management. (i) Ensure the preservation of articles associated with police history. (j) Undertake work or such projects as the management committee of the society shall identify from time to time as being within its compliance in order to further the objects of the society.

What the charity does: The advancement of education

How the charity works: Education/training,Heritage/historical,Research/evaluation

Who the charity helps: General public

Finances

Period end	Income	Expenditure	Assets	Employees
2024-07-31	£4,191	£5,687	£0	0

The Royal Ulster Constabulary George Cross Historical Society

Northern Ireland - Charity number 100306

Accounts

The Royal Ulster Constabulary George Cross Historical Society
Annual Report and Unaudited Financial Statements
for the financial period ended 21 June 2024

The Royal Ulster Constabulary George Cross Historical Society

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The Royal Ulster Constabulary George Cross Historical Society

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	Mr Thomas Fulton Mr Frederick Hall Mr David Orr - Vice Chair 2 (Resigned 31 August 2023) Mr Robert James Black - Hon. Assistant Secretary Dr Lavinia Boyce - Hon. Treasurer Mr George Clarke - Vice Chair Mr Geoffrey Ward Mr Ronald Galwey Ms Frances Andrea Morrow - Vice Chair 2 Mr Gavin Boyd Mr Hugh Forrester - Hon. Secretary Mr Philip Robinson
Charity Number in Northern Ireland	100306
Principal Address	PSNI Headquarters 65 Knock Road Belfast Co Antrim BT5 6LE
Independent Examiner	McCleary & Company Ltd Chartered Accountants Garvey Studios 14 Longstone Street Lisburn Co. Antrim
Principal Bankers	Danske Bank Donegal Square West Belfast BT1 6JS
Solicitors	Edwards and Company 28 Hill Street Belfast BT1 2LA

The Royal Ulster Constabulary George Cross Historical Society

TRUSTEES' REPORT

for the financial period ended 21 June 2024

The trustees present their Trustees' Report and the unaudited financial statements for the financial period ended 21 June 2024.

The charity is a registered charity and although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Mission, Objectives and Strategy

Objectives

The Royal Ulster Constabulary George Cross Historical Society exists to advance public education and understanding of the history of policing in Ireland. It does this through its ownership and management of its historic collection of police artefacts held in the Police Museum at PSNI Headquarters.

The collection covers the history of policing in Northern Ireland from the early 1800s to the present day. The collection includes uniforms, equipment, medals, weapons, vehicles, posters and archives from the early 1800's onwards.

The museum located at PSNI Headquarters in Belfast is open daily to the public. It provides outside exhibitions and collaborates both with the Northern Ireland Museums Council and other local museums. The Hon. Secretary/Curator gives regular talks both to visiting individuals and groups and to interested outside bodies. An annual talks programme is produced for society members, and it is hoped to restart the society historical journal in a digital format, having been in abeyance since Covid.

Significant activities

Museum activities continued throughout the year with the museum open daily for visits.

Staff continued to maintain an historical and genealogical enquiry service in response to queries and carried out historical research on aspects of police history and on artefacts held in the collection. The Curator moved to work on a phased retirement basis of three days per week but has now retired from 31 December 2023. A new curator has been appointed.

The development work for a new museum reached fruition with the signing of a memorandum of understanding between the society and the PSNI for the governance and running of the planned new museum. This allowed the museum to achieve full museum accreditation status with the Arts Council.

The society's monthly talks programme and thanks must go to Dr Lavinia Boyce for putting together an interesting and varied programme. The society hopes in future to have a zoom facility to allow a wider audience for the talks.

During the year the resignation of all the trustees to the original trust deeds of 1993 and 2003 were secured. The society obtained confirmation from the Charity Commission NI that it may now transfer its assets and transition to the charitable company. This took place on 21 June 2024.

Structure, Governance and Management

Structure

The Society is governed by a management committee elected annually at the society's AGM, comprising the following office bearers: Chair (vacant), 2 Vice Chairs, Honorary Secretary, Honorary Assistant Secretary, Honorary Treasurer, Honorary Assistant Treasurer (vacant), Membership Secretary (vacant) and in the period in question 6 trustees. The management committee met every two months to receive reports from the society office bearers. Office bearers and trustees receive no remuneration in respect of their services to the charity.

The management committee delegates the day-to-day management of the collection and the Police Museum to the Honorary Secretary, who is also Curator of the Police Museum and as such a full-time PSNI employee. The Curator has an assistant who is a full-time Admin Support Officer employed by the PSNI.

Governance

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Financial Review

The results for the financial period are set out on page 8 and additional notes are provided showing income and expenditure in greater detail.

The Royal Ulster Constabulary George Cross Historical Society TRUSTEES' REPORT

for the financial period ended 21 June 2024

Results and Dividends

At the end of the financial period the charity has assets of £0.00 (Jul 23 - £32,625) and liabilities of £0.00 (Jul 23 - £1,155). The net assets of the charity have decreased by £(31,470).

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. The Royal Ulster Constabulary George Cross Historical Society subscribes to and is compliant with the following:

- The Charities SORP (FRS 102)

INCORPORATION

The charitable company, The Police Historical Society (N.I.) (Incorporating the RUC GC Historical Society) was incorporated on 11 May 2017.

Approved by the Board of Trustees on 23 September 2024 and signed on its behalf by:



Mr George Clarke - Vice Chair
Trustee

The Royal Ulster Constabulary George Cross Historical Society

STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial period ended 21 June 2024

The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial period which give a true and fair view of the assets, liabilities and financial position of the charity as at the financial period end date and of the surplus or deficit of the charity and otherwise comply with the Charities Act (Northern Ireland) 2008.

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; 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 confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on 23 September 2024 and signed on its behalf by:



Mr George Clarke - Vice Chair
Trustee

The Royal Ulster Constabulary George Cross Historical Society
INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES
OF THE ROYAL ULSTER CONSTABULARY GEORGE CROSS
HISTORICAL SOCIETY

I have examined the financial statements of the charity for the financial period ended 4 June 2024, which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008. The charity's trustees consider that an audit is not required for this financial period under the Charities Act (Northern Ireland) 2008 and that an independent examination is required.

It is my responsibility to:

- examine the financial statements under section 65 of the Charities Act;
- follow the procedures laid down by the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to our attention.

Basis of independent examiner's report

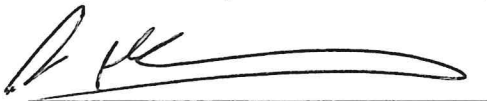
I have examined your charity financial statements as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with my examination, no matter has come to my attention which gives me cause to believe that in any material respect:

- accounting records were not kept in accordance with section 63 of the Charities Act
- the financial statements do not accord with those accounting records
- the financial statements have not been prepared in accordance with the 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 (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

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.



John McCleary FCA
MCCLEARY & COMPANY LTD
Chartered Accountants
Garvey Studios
14 Longstone Street
Lisburn
Co. Antrim

Date: 23 September 2024

The Royal Ulster Constabulary George Cross Historical Society

STATEMENT OF FINANCIAL ACTIVITIES

for the financial period ended 21 June 2024

	Notes	Unrestricted Funds Jun 24 £	Total Funds Jun 24 £	Unrestricted Funds Jul 23 £	Total Funds Jul 23 £
Income					
Donations and legacies	4.1	557	557	3,404	3,404
Other trading activities	4.2	3,329	3,329	6,317	6,317
Investments	4.3	194	194	67	67
Other income	4.4	111	111	4,542	4,542
Total income		4,191	4,191	14,330	14,330
Expenditure					
Raising funds	5.1	2,326	2,326	3,994	3,994
Charitable activities	5.2	3,361	3,361	7,353	7,353
Total Expenditure		5,687	5,687	11,347	11,347
Net income/(expenditure) before exceptional items		(1,496)	(1,496)	2,983	2,983
Exceptional items: Transfer of Funds		(29,974)	(29,974)	-	-
Net income/(expenditure) after exceptional items		(31,470)	(31,470)	2,983	2,983
Transfers between funds		-	-	-	-
Net movement in funds for the financial period		(31,470)	(31,470)	2,983	2,983
Reconciliation of funds:					
Total funds beginning of the year	13	31,470	31,470	28,487	28,487
Total funds at the end of the year		0	0	31,470	31,470

The Statement of Financial Activities includes all gains and losses recognised in the financial period. All income and expenditure relate to continuing activities.

The Royal Ulster Constabulary George Cross Historical Society

BALANCE SHEET

as at 21 June 2024

	Notes	Jun 24 £	Jul 23 £
Current Assets			
Stocks	8	-	2,500
Debtors	9	-	35
Cash at bank and in hand		-	30,090
		<hr/>	<hr/>
		-	32,625
Creditors: Amounts falling due within one year	10	-	(1,155)
		<hr/>	<hr/>
Net Current (Liabilities)/Assets		-	31,470
		<hr/>	<hr/>
Total Assets less Current Liabilities		-	31,470
		<hr/> <hr/>	<hr/> <hr/>
Funds			
General fund (unrestricted)		-	31,470
		<hr/>	<hr/>
Total funds	13	-	31,470
		<hr/> <hr/>	<hr/> <hr/>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 23 September 2024 and signed on its behalf by



Mr George Clarke - Vice Chair
Trustee

The Royal Ulster Constabulary George Cross Historical Society

NOTES TO THE FINANCIAL STATEMENTS

for the financial period ended 21 June 2024

1. GENERAL INFORMATION

The Royal Ulster Constabulary George Cross Historical Society is a charity incorporated in Northern Ireland. The registered office of the charity is which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "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", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance

Fund accounting

Restricted funds

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Unrestricted funds

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Income

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Inventories

Inventories are stated at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation and deferred taxation

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

3. PERIOD OF FINANCIAL STATEMENTS

The financial statements are for the 11 month period ended 4 June 2024.

4. INCOME

4.1 DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Jun 24 £	Jul 23 £
Donations and legacies	557	-	557	3,404

The Royal Ulster Constabulary George Cross Historical Society

NOTES TO THE FINANCIAL STATEMENTS

for the financial period ended 21 June 2024

4.2	OTHER TRADING ACTIVITIES		Unrestricted Funds	Restricted Funds	Jun 24	Jul 23
			£	£	£	£
	Other trading activities		<u>3,329</u>	<u>-</u>	<u>3,329</u>	<u>6,317</u>
4.3	INVESTMENTS		Unrestricted Funds	Restricted Funds	Jun 24	Jul 23
			£	£	£	£
	Investments		<u>194</u>	<u>-</u>	<u>194</u>	<u>67</u>
4.4	OTHER INCOME		Unrestricted Funds	Restricted Funds	Jun 24	Jul 23
			£	£	£	£
	Other income		<u>111</u>	<u>-</u>	<u>111</u>	<u>4,542</u>
5.	EXPENDITURE					
5.1	RAISING FUNDS	Direct Costs	Other Costs	Support Costs	Jun 24	Jul 23
		£	£	£	£	£
	Raising funds	<u>2,326</u>	<u>-</u>	<u>-</u>	<u>2,326</u>	<u>3,994</u>
5.2	CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	Jun 24	Jul 23
		£	£	£	£	£
	Expenditure on charitable activities	<u>478</u>	<u>-</u>	<u>2,883</u>	<u>3,361</u>	<u>7,353</u>
5.3	SUPPORT COSTS		Cost of Raising Funds	Charitable Activities	Jun 24	Jul 23
			£	£	£	£
	Support		<u>-</u>	<u>2,883</u>	<u>2,883</u>	<u>7,353</u>
6.	ANALYSIS OF SUPPORT COSTS				Jun 24	Jul 23
					£	£
	Support				<u>2,883</u>	<u>7,353</u>
7.	INVESTMENT AND OTHER INCOME				Jun 24	Jul 23
					£	£
	Sundry income				112	4,542
	Bank interest				194	67
					<u>306</u>	<u>4,609</u>
8.	STOCKS				Jun 24	Jul 23
					£	£
	Finished goods and goods for resale				<u>-</u>	<u>2,500</u>

The Royal Ulster Constabulary George Cross Historical Society
NOTES TO THE FINANCIAL STATEMENTS

for the financial period ended 21 June 2024

9. DEBTORS		Jun 24	Jul 23		
		£	£		
Taxation and social security costs (Note 11)		-	35		
		<u>-</u>	<u>35</u>		
10. CREDITORS		Jun 24	Jul 23		
Amounts falling due within one year		£	£		
Accruals and deferred income		-	1,155		
		<u>-</u>	<u>1,155</u>		
11. TAXATION AND SOCIAL SECURITY		Jun 24	Jul 23		
		£	£		
Debtors:					
VAT		-	35		
		<u>-</u>	<u>35</u>		
12. RESERVES		Funds	Total		
		£	£		
(Deficit)/Surplus for the financial period		(31,470)	-		
At the end of the year		<u>(31,470)</u>	<u>31,470</u>		
		<u>(31,470)</u>	<u>-</u>		
13. FUNDS					
13.1 RECONCILIATION OF MOVEMENT IN FUNDS		Unrestricted Funds	Total Funds		
		£	£		
At 1 August 2022		28,487	28,487		
Movement during the financial year		2,983	2,983		
		<u>31,470</u>	<u>31,470</u>		
At 31 July 2023		(31,470)	(31,470)		
Movement during the financial year		-	-		
At 4 June 2024		<u>-</u>	<u>-</u>		
13.2 ANALYSIS OF MOVEMENTS ON FUNDS					
	Balance	Income	Expenditure	Transfers	Balance
	1 August			between	4 June
	2023			funds	Jun 24
	£	£	£	£	£
Unrestricted General	31,470	4,192	35,662	-	-
Total funds	<u>31,470</u>	<u>4,192</u>	<u>35,662</u>	<u>-</u>	<u>-</u>

14. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial period-end.

The Royal Ulster Constabulary George Cross Historical Society

Northern Ireland - Charity number 100306

Accounts

REGISTERED CHARITY NUMBER: 100306

**Report of the Trustees and
Financial Statements
for the Year Ended 31 July 2023
for
The Royal Ulster Constabulary
George Cross Historical Society**

McCleary & Company Ltd
Chartered Accountants
Garvey Studios
14 Longstone Street
Lisburn
Co. Antrim
BT28 1TP

**The Royal Ulster Constabulary
George Cross Historical Society**

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for the Year Ended 31 July 2023**

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**The Royal Ulster Constabulary
George Cross Historical Society**

**Report of the Trustees
for the Year Ended 31 July 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 July 2023. The trustees have adopted the provisions of 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).

INCORPORATION

The charitable company, The Police Historical Society (N.I.) (Incorporating the RUC GC Historical Society) was incorporated on 11 May 2017.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Royal Ulster Constabulary George Cross Historical Society exists to advance public education and understanding of the history of policing in Ireland. It does this through its ownership and management of its historic collection of police artefacts held in the Police Museum at PSNI Headquarters.

The collection covers the history of policing in the North of Ireland from the early 1800s to the present day. The collection includes uniforms, equipment, medals, weapons, vehicles, posters and archives from the early 1800's onwards.

The museum is located at PSNI Headquarters in Belfast and is open daily to the public. It provides outside exhibitions and collaborates both with the Northern Ireland Museums Council and other local museums. The Hon. Secretary/Curator gives regular talks both to visiting individuals and groups and to interested outside bodies. An annual talks programme is produced for society members and it is hoped to restart the society journal in a digital format, having been in abeyance since COVID.

Significant activities

Museum activities continued to recover throughout the year in the aftermath of COVID.

Staff continued to maintain an historical and genealogical enquiry service in response to queries and carried out historical research on aspects of police history and on artefacts held in the collection. From autumn 2021 the Curator moved to work on a phased retirement basis of three days per week.

The development work for a new museum reached fruition with the signing of a memorandum of understanding between the society and the PSNI for the governance and running of the planned new museum. This allowed the museum to achieve full museum accreditation status with the Arts Council.

During the year major exhibitions were mounted at the Police College to celebrate the centenary of policing in Northern Ireland and 50 years of the police part-time reserve. A growing number of talks were given throughout the year to a range of outside bodies, such as local history and genealogical societies.

The society's monthly talks programme continued and thanks must go to Dr Lavinia Boyce for putting together an interesting and varied programme. The society hope in future to have a zoom facility to allow a wider audience for the talks.

During the year the resignation of all the trustees to the original trust deeds of 1993 and 2003 were secured and the society awaits confirmation from the Charity Commission NI that it may now transfer its assets and transition to the new charitable company.

**The Royal Ulster Constabulary
George Cross Historical Society**

**Report of the Trustees
for the Year Ended 31 July 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Organisational structure

The Society is governed by a management committee elected annually at the society AGM, comprising the following office bearers: Chair (vacant), 2 Vice Chairs, Honorary Secretary, Honorary Assistant Secretary, Honorary Treasurer, Honorary Assistant Treasurer, Membership Secretary and in the period in question 6 trustees. The management committee meets every two months to receive reports from the society office bearers. Office bearers and trustees receive no remuneration in respect of their services to the charity.

The management committee delegates the day-to-day management of the collection and the Police Museum to the Honorary Secretary, who is also Curator of the Police Museum and as such a part-time PSNI employee. The Curator is assisted by an assistant who is also a full-time PSNI employee

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

100306

Principal address

PSNI Headquarters
65 Knock Road
Belfast
Co. Antrim
BT5 6LE

Trustees

Mr Thomas Fulton
Mr Frederick Hall
Mr David Orr Vice Chair
Mr Robert James Black Hon. Assistant Secretary
Dr Lavinia Boyce Hon. Treasurer
Mr George Clarke Vice Chair
Mr William Swann (Resigned August 2022)
Mr Geoffrey Ward
Mr Ronald Galwey
Ms Frances Andrea Morrow
Mr Gavin Boyd
Mr Hugh Forrester Hon. Secretary
Mr Philip Robinson (Appointed September 2022)

Independent Examiner

John McCleary FCA
McCleary & Company Ltd
Chartered Accountants
Garvey Studios
14 Longstone Street
Lisburn
Co. Antrim
BT28 1TP

**The Royal Ulster Constabulary
George Cross Historical Society**

**Report of the Trustees
for the Year Ended 31 July 2023**

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

Danske Bank
520 Upper Newtownards Road
Belfast
BT4 3HD

Solicitors

Edwards and Company
28 Hill Street
Belfast
BT1 2LA

Approved by order of the board of trustees on 16 October 2023 and signed on its behalf by:



.....
Mr George Clarke - Trustee

**Independent Examiner's Report to the Trustees of
The Royal Ulster Constabulary
George Cross Historical Society**

I report on the accounts of the company for the year ended 31 July 2023, which are set out on pages five to twelve.

Respective responsibilities of charity trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008 ('the Act').

I have examined your charity's accounts as required under section 65 of the Charities Act. In carrying out my examination I have followed the Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. It is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

Basis of the independent examiner's report

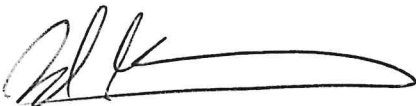
I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act.
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



John McCleary FCA

McCleary & Company Ltd
Chartered Accountants
Garvey Studios
14 Longstone Street
Lisburn
Co. Antrim
BT28 1TP

Date: 16 October 2023

**The Royal Ulster Constabulary
George Cross Historical Society**

**Statement of Financial Activities
for the Year Ended 31 July 2023**

	Notes	31.7.23 Unrestricted fund £	31.7.22 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	3,403	5,558
Other trading activities	3	6,317	4,400
Investment income	4	67	1
Other income		<u>4,542</u>	<u>3,924</u>
Total		<u>14,329</u>	<u>13,883</u>
 EXPENDITURE ON			
Raising funds	5	3,994	2,073
Charitable activities			
Support costs		<u>7,353</u>	<u>8,858</u>
Total		<u>11,347</u>	<u>10,931</u>
 NET INCOME			
		2,982	2,952
 RECONCILIATION OF FUNDS			
Total funds brought forward		28,487	25,535
 TOTAL FUNDS CARRIED FORWARD			
		<u>31,469</u>	<u>28,487</u>

The notes form part of these financial statements

**The Royal Ulster Constabulary
George Cross Historical Society**

**Balance Sheet
31 July 2023**

	Notes	31.7.23 Unrestricted fund £	31.7.22 Total funds £
CURRENT ASSETS			
Stocks	9	2,500	2,500
Debtors	10	35	324
Cash at bank		<u>30,090</u>	<u>26,772</u>
		32,625	29,596
CREDITORS			
Amounts falling due within one year	11	(1,156)	(1,109)
		<u>31,469</u>	<u>28,487</u>
NET CURRENT ASSETS			
		<u>31,469</u>	<u>28,487</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>31,469</u>	<u>28,487</u>
NET ASSETS			
		<u>31,469</u>	<u>28,487</u>
FUNDS			
Unrestricted funds	12	<u>31,469</u>	<u>28,487</u>
TOTAL FUNDS			
		<u>31,469</u>	<u>28,487</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 16 October 2023 and were signed on its behalf by:



.....
Mr George Clarke - Trustee

**The Royal Ulster Constabulary
George Cross Historical Society**

**Notes to the Financial Statements
for the Year Ended 31 July 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act (Northern Ireland) 2008. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**The Royal Ulster Constabulary
George Cross Historical Society**

**Notes to the Financial Statements - continued
for the Year Ended 31 July 2023**

2.	DONATIONS AND LEGACIES	31.7.23	31.7.22
		£	£
	Donations	2,776	5,161
	Subscriptions	<u>627</u>	<u>397</u>
		<u>3,403</u>	<u>5,558</u>
3.	OTHER TRADING ACTIVITIES	31.7.23	31.7.22
		£	£
	Shop income	<u>6,317</u>	<u>4,400</u>
4.	INVESTMENT INCOME	31.7.23	31.7.22
		£	£
	Deposit account interest	<u>67</u>	<u>1</u>
5.	RAISING FUNDS		
	Other trading activities	31.7.23	31.7.22
		£	£
	Purchases	3,305	124
	Trustees' expenses	-	500
	Speakers	170	60
	Equipment	-	459
	Membership fees	<u>519</u>	<u>930</u>
		<u>3,994</u>	<u>2,073</u>

**The Royal Ulster Constabulary
George Cross Historical Society**

**Notes to the Financial Statements - continued
for the Year Ended 31 July 2023**

6. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Support costs	<u>5,024</u>	<u>124</u>	<u>2,205</u>	<u>7,353</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2023 nor for the year ended 31 July 2022.

Trustees' expenses

	31.7.23	31.7.22
	£	£
Trustees' expenses	<u>-</u>	<u>500</u>

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	5,558
Other trading activities	4,400
Investment income	1
Other income	<u>3,924</u>
Total	<u>13,883</u>
 EXPENDITURE ON	
Raising funds	2,073
Charitable activities	
Support costs	<u>8,858</u>
Total	<u>10,931</u>
 NET INCOME	 2,952
 RECONCILIATION OF FUNDS	
Total funds brought forward	 <u>25,535</u>
 TOTAL FUNDS CARRIED FORWARD	 <u><u>28,487</u></u>

**The Royal Ulster Constabulary
George Cross Historical Society**

**Notes to the Financial Statements - continued
for the Year Ended 31 July 2023**

9.	STOCKS		
		31.7.23	31.7.22
		£	£
	Finished goods	<u>2,500</u>	<u>2,500</u>
10.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
		31.7.23	31.7.22
		£	£
	VAT	<u>35</u>	<u>324</u>
11.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
		31.7.23	31.7.22
		£	£
	Other creditors	<u>1,156</u>	<u>1,109</u>
12.	MOVEMENT IN FUNDS		
		At 1.8.22	Net movement in funds
		£	£
	Unrestricted funds		At 31.7.23
	General fund	28,487	2,982
		<u> </u>	<u> </u>
	TOTAL FUNDS	<u>28,487</u>	<u>2,982</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	14,329	(11,347)	2,982
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>14,329</u>	<u>(11,347)</u>	<u>2,982</u>

**The Royal Ulster Constabulary
George Cross Historical Society**

**Notes to the Financial Statements - continued
for the Year Ended 31 July 2023**

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.8.21 £	Net movement in funds £	At 31.7.22 £
Unrestricted funds			
General fund	25,535	2,952	28,487
	_____	_____	_____
TOTAL FUNDS	<u>25,535</u>	<u>2,952</u>	<u>28,487</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	13,883	(10,931)	2,952
	_____	_____	_____
TOTAL FUNDS	<u>13,883</u>	<u>(10,931)</u>	<u>2,952</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.8.21 £	Net movement in funds £	At 31.7.23 £
Unrestricted funds			
General fund	25,535	5,934	31,469
	_____	_____	_____
TOTAL FUNDS	<u>25,535</u>	<u>5,934</u>	<u>31,469</u>

**The Royal Ulster Constabulary
George Cross Historical Society**

**Notes to the Financial Statements - continued
for the Year Ended 31 July 2023**

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	28,212	(22,278)	5,934
	—————	—————	—————
TOTAL FUNDS	<u>28,212</u>	<u>(22,278)</u>	<u>5,934</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2023.

**The Royal Ulster Constabulary
George Cross Historical Society**

**Detailed Statement of Financial Activities
for the Year Ended 31 July 2023**

	31.7.23 £	31.7.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	2,776	5,161
Subscriptions	<u>627</u>	<u>397</u>
	3,403	5,558
Other trading activities		
Shop income	6,317	4,400
Investment income		
Deposit account interest	67	1
Other income		
Sundry income	<u>4,542</u>	<u>3,924</u>
Total incoming resources	14,329	13,883
EXPENDITURE		
Other trading activities		
Purchases	3,305	124
Trustees' expenses	-	500
Speakers	170	60
Equipment	-	459
Membership fees	<u>519</u>	<u>930</u>
	3,994	2,073
Support costs		
Management		
Insurance	4,357	4,193
Sundries	<u>667</u>	<u>455</u>
	5,024	4,648
Finance		
Bank charges	124	80
Governance costs		
Accountancy and legal fees	1,145	1,110
Carried forward	1,145	1,110

This page does not form part of the statutory financial statements

**The Royal Ulster Constabulary
George Cross Historical Society**

**Detailed Statement of Financial Activities
for the Year Ended 31 July 2023**

	31.7.23	31.7.22
	£	£
Governance costs		
Brought forward	1,145	1,110
Legal and professional fees	<u>1,060</u>	<u>3,020</u>
	<u>2,205</u>	<u>4,130</u>
Total resources expended	<u>11,347</u>	<u>10,931</u>
Net income	<u><u>2,982</u></u>	<u><u>2,952</u></u>

This page does not form part of the statutory financial statements

The Royal Ulster Constabulary George Cross Historical Society

Northern Ireland - Charity number 100306

Annual report

**The Royal Ulster Constabulary
George Cross Historical Society**

**Report of the Trustees
for the Year Ended 31 July 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 July 2023. The trustees have adopted the provisions of 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).

INCORPORATION

The charitable company, The Police Historical Society (N.I.) (Incorporating the RUC GC Historical Society) was incorporated on 11 May 2017.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Royal Ulster Constabulary George Cross Historical Society exists to advance public education and understanding of the history of policing in Ireland. It does this through its ownership and management of its historic collection of police artefacts held in the Police Museum at PSNI Headquarters.

The collection covers the history of policing in the North of Ireland from the early 1800s to the present day. The collection includes uniforms, equipment, medals, weapons, vehicles, posters and archives from the early 1800's onwards.

The museum is located at PSNI Headquarters in Belfast and is open daily to the public. It provides outside exhibitions and collaborates both with the Northern Ireland Museums Council and other local museums. The Hon. Secretary/Curator gives regular talks both to visiting individuals and groups and to interested outside bodies. An annual talks programme is produced for society members and it is hoped to restart the society journal in a digital format, having been in abeyance since COVID.

Significant activities

Museum activities continued to recover throughout the year in the aftermath of COVID.

Staff continued to maintain an historical and genealogical enquiry service in response to queries and carried out historical research on aspects of police history and on artefacts held in the collection. From autumn 2021 the Curator moved to work on a phased retirement basis of three days per week.

The development work for a new museum reached fruition with the signing of a memorandum of understanding between the society and the PSNI for the governance and running of the planned new museum. This allowed the museum to achieve full museum accreditation status with the Arts Council.

During the year major exhibitions were mounted at the Police College to celebrate the centenary of policing in Northern Ireland and 50 years of the police part-time reserve. A growing number of talks were given throughout the year to a range of outside bodies, such as local history and genealogical societies.

The society's monthly talks programme continued and thanks must go to Dr Lavinia Boyce for putting together an interesting and varied programme. The society hope in future to have a zoom facility to allow a wider audience for the talks.

During the year the resignation of all the trustees to the original trust deeds of 1993 and 2003 were secured and the society awaits confirmation from the Charity Commission NI that it may now transfer it's assets and transition to the new charitable company.

**The Royal Ulster Constabulary
George Cross Historical Society**

**Report of the Trustees
for the Year Ended 31 July 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Organisational structure

The Society is governed by a management committee elected annually at the society AGM, comprising the following office bearers: Chair (vacant), 2 Vice Chairs, Honorary Secretary, Honorary Assistant Secretary, Honorary Treasurer, Honorary Assistant Treasurer, Membership Secretary and in the period in question 6 trustees. The management committee meets every two months to receive reports from the society office bearers. Office bearers and trustees receive no remuneration in respect of their services to the charity.

The management committee delegates the day-to-day management of the collection and the Police Museum to the Honorary Secretary, who is also Curator of the Police Museum and as such a part-time PSNI employee. The Curator is assisted by an assistant who is also a full-time PSNI employee

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

100306

Principal address

PSNI Headquarters
65 Knock Road
Belfast
Co. Antrim
BT5 6LE

Trustees

Mr Thomas Fulton
Mr Frederick Hall
Mr David Orr Vice Chair
Mr Robert James Black Hon. Assistant Secretary
Dr Lavinia Boyce Hon. Treasurer
Mr George Clarke Vice Chair
Mr William Swann (Resigned August 2022)
Mr Geoffrey Ward
Mr Ronald Galwey
Ms Frances Andrea Morrow
Mr Gavin Boyd
Mr Hugh Forrester Hon. Secretary
Mr Philip Robinson (Appointed September 2022)

Independent Examiner

John McCleary FCA
McCleary & Company Ltd
Chartered Accountants
Garvey Studios
14 Longstone Street
Lisburn
Co. Antrim
BT28 1TP

**The Royal Ulster Constabulary
George Cross Historical Society**

**Report of the Trustees
for the Year Ended 31 July 2023**

REFERENCE AND ADMINISTRATIVE DETAILS

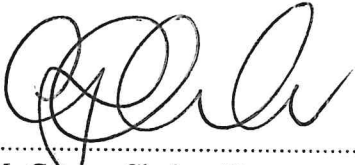
Bankers

Danske Bank
520 Upper Newtownards Road
Belfast
BT4 3HD

Solicitors

Edwards and Company
28 Hill Street
Belfast
BT1 2LA

Approved by order of the board of trustees on 16 October 2023 and signed on its behalf by:



.....
Mr George Clarke - Trustee

The Royal Ulster Constabulary George Cross Historical Society

Northern Ireland - Charity number 100306

Annual return

**Independent Examiner's Report to the Trustees of
The Royal Ulster Constabulary
George Cross Historical Society**

I report on the accounts of the company for the year ended 31 July 2023, which are set out on pages five to twelve.

Respective responsibilities of charity trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008 ('the Act').

I have examined your charity's accounts as required under section 65 of the Charities Act. In carrying out my examination I have followed the Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. It is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

Basis of the independent examiner's report

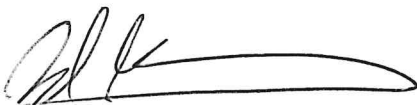
I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act.
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



John McCleary FCA

McCleary & Company Ltd
Chartered Accountants
Garvey Studios
14 Longstone Street
Lisburn
Co. Antrim
BT28 1TP

Date: 16 October 2023

The Royal Ulster Constabulary George Cross Historical Society

Northern Ireland - Charity number 100306

Accounts

**Report of the Trustees and
Financial Statements
for the Year Ended 31 July 2022
for
The Royal Ulster Constabulary
George Cross Historical Society**

McCleary & Company Ltd
Chartered Accountants
Garvey Studios
14 Longstone Street
Lisburn
Co. Antrim
BT28 1TP

**The Royal Ulster Constabulary
George Cross Historical Society**

**Contents of the Financial Statements
for the Year Ended 31 July 2022**

	Page
Report of the Trustees	1 to 3
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Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 12
Detailed Statement of Financial Activities	13 to 14

**The Royal Ulster Constabulary
George Cross Historical Society**

**Report of the Trustees
for the Year Ended 31 July 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 July 2022. The trustees have adopted the provisions of 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).

INCORPORATION

The charitable company, The Police Historical Society (N.I.) (Incorporating the RUC GC Historical Society) was incorporated on 11 May 2017.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Royal Ulster Constabulary George Cross Historical Society exists to advance public education and understanding of the history of policing in Ireland. It does this through its ownership and management of its historic collection of police artefacts held in the Police Museum at PSNI Headquarters.

The collection covers the history of policing in the north of Ireland from the early 1800s to the present day. The collection includes uniforms, equipment, medals, weapons, vehicles, posters and archives from the early 1800's onwards.

The museum is located at PSNI Headquarters in Belfast and is open daily to the public. It provides outside exhibitions and collaborates both with the Northern Ireland Museums Council and other local museums. The Hon. Secretary/Curator gives regular talks both to visiting individuals and groups and to interested outside bodies. An historical journal and an annual talks programme are produced for society members.

Significant activities

Museum activities throughout the year recovered slowly with the easing of COVID restrictions with the museum fully open for visits in spring 2022.

Staff continued to maintain an historical and genealogical enquiry service in response to queries and carried out historical research on aspects of police history and on artefacts held in the collection. From autumn 2021 the Curator moved to work on a phased retirement basis of three days per week.

The problem with the museum's standalone email address was addressed by the PSNI ICS technical setting up a separate inbox within the common terminal for outside enquiries.

A major development was the establishment of a project group under the Deputy Chief Constable for a new police museum. An architect in PSNI Estates Services was also appointed as the project sponsor and a number of planning meetings were held with the society trustees and other stakeholders with a view to the new museum being opened in three to four years' time.

The society's monthly talks programme was able to be resumed on a face-to-face basis in the autumn and thanks must go to Dr Lavinia Boyce for putting together an interesting and varied programme.

During the year the resignation of all the trustees to the original trust deeds of 1993 and 2003 were secured and the society awaits confirmation from the Charity Commission NI that it may now transfer its assets and transition to new the charitable company.

This concludes the trustees report.

**The Royal Ulster Constabulary
George Cross Historical Society**

**Report of the Trustees
for the Year Ended 31 July 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Organisational structure

The Society is governed by a management committee elected annually at the society AGM, comprising the following office bearers: Chair (vacant), 2 Vice Chairs, Honorary Secretary, Honorary Assistant Secretary, Honorary Treasurer, Membership Secretary (vacant) and in the period in question 7 trustees. The management committee meets every two months to receive reports from the society office bearers. Office bearers and trustees receive no remuneration in respect of their services to the charity.

The management committee delegates the day-to-day management of the collection and the Police Museum to the Honorary Secretary, who is also Curator of the Police Museum and as such a part-time PSNI employee. The Curator is assisted by an assistant who is also a full-time PSNI employee

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

100306

Principal address

PSNI Headquarters
65 Knock Road
Belfast
Co. Antrim
BT5 6LE

Trustees

Mr Thomas Fulton
Mr Derek McAllister Vice Chair (resigned 9.9.21)
Mr Ronald Meharg Membership Secretary (resigned 25.8.21)
Mr Frederick Hall
Mr David Orr Vice Chair
Mr Robert James Black Hon. Assistant Secretary
Dr Lavinia Boyce Hon. Treasurer
Mr George Clarke Vice Chair
Mr William Swann
Mr Geoffrey Ward
Mr Ronald Galwey
Ms Frances Andrea Morrow
Mr Gavin Boyd (appointed 26.10.21)

Independent Examiner

McCleary & Company Ltd
Chartered Accountants
Garvey Studios
14 Longstone Street
Lisburn
Co. Antrim
BT28 1TP

**The Royal Ulster Constabulary
George Cross Historical Society**

**Report of the Trustees
for the Year Ended 31 July 2022**

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

Danske Bank
520 Upper Newtownards Road
Belfast
BT4 3HD

Solicitors

Edwards and Company
28 Hill Street
Belfast
BT1 2LA

Approved by order of the board of trustees on 21 September 2022 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'G. Clarke', with a small flourish at the end.

Mr George Clarke - Trustee

**Independent Examiner's Report to the Trustees of
The Royal Ulster Constabulary
George Cross Historical Society**

I report on the accounts of the company for the year ended 31 July 2022, which are set out on pages five to twelve.

Respective responsibilities of charity trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008 ('the Act').

I have examined your charity's accounts as required under section 65 of the Charities Act. In carrying out my examination I have followed the Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. It is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

Basis of the independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act.
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



John McCleary
FCA
McCleary & Company Ltd
Chartered Accountants
Garvey Studios
14 Longstone Street
Lisburn
Co. Antrim
BT28 1TP

21 September 2022

**The Royal Ulster Constabulary
George Cross Historical Society**

**Statement of Financial Activities
for the Year Ended 31 July 2022**

	Notes	31.7.22 Unrestricted fund £	31.7.21 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	5,558	4,745
Other trading activities	3	4,400	1,606
Investment income	4	1	1
Other income		<u>3,924</u>	<u>4,153</u>
Total		13,883	10,505
 EXPENDITURE ON			
Raising funds	5	2,073	807
Charitable activities			
Support costs		8,858	5,316
Total		<u>10,931</u>	<u>6,123</u>
NET INCOME		2,952	4,382
 RECONCILIATION OF FUNDS			
Total funds brought forward		25,535	21,153
TOTAL FUNDS CARRIED FORWARD		<u>28,487</u>	<u>25,535</u>

The notes form part of these financial statements

**The Royal Ulster Constabulary
George Cross Historical Society**

**Balance Sheet
31 July 2022**

	Notes	31.7.22 Unrestricted fund £	31.7.21 Total funds £
CURRENT ASSETS			
Stocks	9	2,500	-
Debtors	10	324	-
Cash at bank		<u>26,772</u>	<u>26,590</u>
		29,596	26,590
CREDITORS			
Amounts falling due within one year	11	(1,109)	(1,055)
		<u>28,487</u>	<u>25,535</u>
NET CURRENT ASSETS			
		<u>28,487</u>	<u>25,535</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>28,487</u>	<u>25,535</u>
NET ASSETS			
		<u>28,487</u>	<u>25,535</u>
FUNDS			
Unrestricted funds	12	<u>28,487</u>	<u>25,535</u>
TOTAL FUNDS			
		<u>28,487</u>	<u>25,535</u>

The financial statements were approved and authorised for issue by the Board of Trustees and authorised for issue on 21 September 2022 and were signed on its behalf by:



Mr George Clarke - Trustee

**The Royal Ulster Constabulary
George Cross Historical Society**

**Notes to the Financial Statements
for the Year Ended 31 July 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act (Northern Ireland) 2008. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**The Royal Ulster Constabulary
George Cross Historical Society**

**Notes to the Financial Statements - continued
for the Year Ended 31 July 2022**

2. DONATIONS AND LEGACIES	31.7.22	31.7.21
	£	£
Donations	5,161	3,453
Subscriptions	<u>397</u>	<u>1,292</u>
	<u>5,558</u>	<u>4,745</u>
 3. OTHER TRADING ACTIVITIES	 31.7.22	 31.7.21
	£	£
Shop income	<u>4,400</u>	<u>1,606</u>
 4. INVESTMENT INCOME	 31.7.22	 31.7.21
	£	£
Deposit account interest	<u>1</u>	<u>1</u>
 5. RAISING FUNDS		
Other trading activities	31.7.22	31.7.21
	£	£
Purchases	124	615
Trustees' expenses	500	-
Speakers	60	25
Equipment	459	36
Membership fees	<u>930</u>	<u>131</u>
	<u>2,073</u>	<u>807</u>

**The Royal Ulster Constabulary
George Cross Historical Society**

**Notes to the Financial Statements - continued
for the Year Ended 31 July 2022**

6. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Support costs	<u>4,648</u>	<u>80</u>	<u>4,130</u>	<u>8,858</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2022 nor for the year ended 31 July 2021.

Trustees' expenses

	31.7.22	31.7.21
	£	£
Trustees' expenses	<u>500</u>	<u>-</u>

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	4,745
Other trading activities	1,606
Investment income	1
Other income	<u>4,153</u>
Total	10,505
 EXPENDITURE ON	
Raising funds	807
 Charitable activities	
Support costs	5,316
	<u> </u>
Total	6,123
	<u> </u>
NET INCOME	4,382
 RECONCILIATION OF FUNDS	
Total funds brought forward	21,153

**The Royal Ulster Constabulary
George Cross Historical Society**

**Notes to the Financial Statements - continued
for the Year Ended 31 July 2022**

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES -
continued**

Unrestricted
fund
£

**TOTAL FUNDS CARRIED
FORWARD**

25,535

9. STOCKS

	31.7.22	31.7.21
	£	£
Finished goods	<u>2,500</u>	<u>-</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.22	31.7.21
	£	£
VAT	<u>324</u>	<u>-</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.22	31.7.21
	£	£
Taxation and social security	-	105
Other creditors	<u>1,109</u>	<u>950</u>
	<u>1,109</u>	<u>1,055</u>

12. MOVEMENT IN FUNDS

	At 1.8.21 £	Net movement in funds £	At 31.7.22 £
Unrestricted funds			
General fund	25,535	2,952	28,487
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>25,535</u>	<u>2,952</u>	<u>28,487</u>

**The Royal Ulster Constabulary
George Cross Historical Society**

**Notes to the Financial Statements - continued
for the Year Ended 31 July 2022**

12. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	13,883	(10,931)	2,952
	-----	-----	-----
TOTAL FUNDS	<u>13,883</u>	<u>(10,931)</u>	<u>2,952</u>

Comparatives for movement in funds

	At 1.8.20 £	Net movement in funds £	At 31.7.21 £
Unrestricted funds			
General fund	21,153	4,382	25,535
	-----	-----	-----
TOTAL FUNDS	<u>21,153</u>	<u>4,382</u>	<u>25,535</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	10,505	(6,123)	4,382
	-----	-----	-----
TOTAL FUNDS	<u>10,505</u>	<u>(6,123)</u>	<u>4,382</u>

**The Royal Ulster Constabulary
George Cross Historical Society**

**Notes to the Financial Statements - continued
for the Year Ended 31 July 2022**

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.8.20 £	Net movement in funds £	At 31.7.22 £
Unrestricted funds			
General fund	21,153	7,334	28,487
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>21,153</u>	<u>7,334</u>	<u>28,487</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	24,388	(17,054)	7,334
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>24,388</u>	<u>(17,054)</u>	<u>7,334</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2022.

**The Royal Ulster Constabulary
George Cross Historical Society**

**Detailed Statement of Financial Activities
for the Year Ended 31 July 2022**

	31.7.22 £	31.7.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	5,161	3,453
Subscriptions	<u>397</u>	<u>1,292</u>
	5,558	4,745
Other trading activities		
Shop income	4,400	1,606
Investment income		
Deposit account interest	1	1
Other income		
Sundry income	<u>3,924</u>	<u>4,153</u>
Total incoming resources	13,883	10,505
EXPENDITURE		
Other trading activities		
Purchases	124	615
Trustees' expenses	500	-
Speakers	60	25
Equipment	459	36
Membership fees	<u>930</u>	<u>131</u>
	2,073	807
Support costs		
Management		
Insurance	4,193	4,146
Sundries	<u>455</u>	<u>54</u>
	4,648	4,200
Finance		
Bank charges	80	56
Governance costs		
Accountancy and legal fees	1,110	1,060
Carried forward	1,110	1,060

This page does not form part of the statutory financial statements

**The Royal Ulster Constabulary
George Cross Historical Society**

**Detailed Statement of Financial Activities
for the Year Ended 31 July 2022**

	31.7.22	31.7.21
	£	£
Governance costs		
Brought forward	1,110	1,060
Legal and professional fees	<u>3,020</u>	<u>-</u>
	<u>4,130</u>	<u>1,060</u>
Total resources expended	<u>10,931</u>	<u>6,123</u>
Net income	<u>2,952</u>	<u>4,382</u>

This page does not form part of the statutory financial statements

The Royal Ulster Constabulary George Cross Historical Society

Northern Ireland - Charity number 100306

Annual report

**The Royal Ulster Constabulary
George Cross Historical Society**

**Report of the Trustees
for the Year Ended 31 July 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 July 2022. The trustees have adopted the provisions of 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).

INCORPORATION

The charitable company, The Police Historical Society (N.I.) (Incorporating the RUC GC Historical Society) was incorporated on 11 May 2017.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Royal Ulster Constabulary George Cross Historical Society exists to advance public education and understanding of the history of policing in Ireland. It does this through its ownership and management of its historic collection of police artefacts held in the Police Museum at PSNI Headquarters.

The collection covers the history of policing in the north of Ireland from the early 1800s to the present day. The collection includes uniforms, equipment, medals, weapons, vehicles, posters and archives from the early 1800's onwards.

The museum is located at PSNI Headquarters in Belfast and is open daily to the public. It provides outside exhibitions and collaborates both with the Northern Ireland Museums Council and other local museums. The Hon. Secretary/Curator gives regular talks both to visiting individuals and groups and to interested outside bodies. An historical journal and an annual talks programme are produced for society members.

Significant activities

Museum activities throughout the year recovered slowly with the easing of COVID restrictions with the museum fully open for visits in spring 2022.

Staff continued to maintain an historical and genealogical enquiry service in response to queries and carried out historical research on aspects of police history and on artefacts held in the collection. From autumn 2021 the Curator moved to work on a phased retirement basis of three days per week.

The problem with the museum's standalone email address was addressed by the PSNI ICS technical setting up a separate inbox within the common terminal for outside enquiries.

A major development was the establishment of a project group under the Deputy Chief Constable for a new police museum. An architect in PSNI Estates Services was also appointed as the project sponsor and a number of planning meetings were held with the society trustees and other stakeholders with a view to the new museum being opened in three to four years' time.

The society's monthly talks programme was able to be resumed on a face-to-face basis in the autumn and thanks must go to Dr Lavinia Boyce for putting together an interesting and varied programme.

During the year the resignation of all the trustees to the original trust deeds of 1993 and 2003 were secured and the society awaits confirmation from the Charity Commission NI that it may now transfer its assets and transition to new the charitable company.

This concludes the trustees report.

**The Royal Ulster Constabulary
George Cross Historical Society**

**Report of the Trustees
for the Year Ended 31 July 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Organisational structure

The Society is governed by a management committee elected annually at the society AGM, comprising the following office bearers: Chair (vacant), 2 Vice Chairs, Honorary Secretary, Honorary Assistant Secretary, Honorary Treasurer, Membership Secretary (vacant) and in the period in question 7 trustees. The management committee meets every two months to receive reports from the society office bearers. Office bearers and trustees receive no remuneration in respect of their services to the charity.

The management committee delegates the day-to-day management of the collection and the Police Museum to the Honorary Secretary, who is also Curator of the Police Museum and as such a part-time PSNI employee. The Curator is assisted by an assistant who is also a full-time PSNI employee

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

100306

Principal address

PSNI Headquarters
65 Knock Road
Belfast
Co. Antrim
BT5 6LE

Trustees

Mr Thomas Fulton
Mr Derek McAllister Vice Chair (resigned 9.9.21)
Mr Ronald Meharg Membership Secretary (resigned 25.8.21)
Mr Frederick Hall
Mr David Orr Vice Chair
Mr Robert James Black Hon. Assistant Secretary
Dr Lavinia Boyce Hon. Treasurer
Mr George Clarke Vice Chair
Mr William Swann
Mr Geoffrey Ward
Mr Ronald Galwey
Ms Frances Andrea Morrow
Mr Gavin Boyd (appointed 26.10.21)

Independent Examiner

McCleary & Company Ltd
Chartered Accountants
Garvey Studios
14 Longstone Street
Lisburn
Co. Antrim
BT28 1TP

**The Royal Ulster Constabulary
George Cross Historical Society**

**Report of the Trustees
for the Year Ended 31 July 2022**

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

Danske Bank
520 Upper Newtownards Road
Belfast
BT4 3HD

Solicitors

Edwards and Company
28 Hill Street
Belfast
BT1 2LA

Approved by order of the board of trustees on 21 September 2022 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'G Clarke', written over a faint, illegible printed name.

Mr George Clarke - Trustee

The Royal Ulster Constabulary George Cross Historical Society

Northern Ireland - Charity number 100306

Annual return

**Independent Examiner's Report to the Trustees of
The Royal Ulster Constabulary
George Cross Historical Society**

I report on the accounts of the company for the year ended 31 July 2022, which are set out on pages five to twelve.

Respective responsibilities of charity trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008 ('the Act').

I have examined your charity's accounts as required under section 65 of the Charities Act. In carrying out my examination I have followed the Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. It is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

Basis of the independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act.
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



John McCleary
FCA
McCleary & Company Ltd
Chartered Accountants
Garvey Studios
14 Longstone Street
Lisburn
Co. Antrim
BT28 1TP

21 September 2022