

# The Police Historical Society (N.I.) (incorporating The RUC GC Historical Society)

Northern Ireland · Charity number 106672

## Details

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Status Received

Company number [645713](#)

Registered 2018-09-11

Register [View on the Charity Commission for Northern Ireland register](#)

## Contact

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

Phone 028 9065 0222 ex 22499

Email [museum@psni.police.uk](mailto:museum@psni.police.uk)

## Activities

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**Purposes:** 3.1. The Charity's Objects are specifically restricted to the following: 3.1.1. 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 policing in Ireland.

**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
2025-07-31	£3,966	£4,287	£0	0

## Trustees

Name	Role	Appointed
Dr Lavinia Boyce		
Mr Frederick Hall		
Mr Gavin Boyd		
Mr Geoffrey Ward		
Mr George Clarke		
Mr Philip Robinson		
Mr Robert Black		
Mr Ronald Galwey		
Mr Thomas Fulton		
Mrs Frances Morrow		

**The Police Historical Society (N.I.) (incorporating The RUC GC Historical Society)**

Northern Ireland - Charity number 106672

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# Accounts

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Company Registration Number: NI645713  
Charity Number: 106672

**The Police Historical Society (N.I.) (Incorporating the RUC GC Historical Society)**  
(A company limited by guarantee, not having a share capital)

**Annual Report and Unaudited Financial Statements**

**for the financial year ended 31 May 2025**

**The Police Historical Society (N.I.) (Incorporating the RUC GC Historical Society)**  
(A company limited by guarantee, not having a share capital)

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# **The Police Historical Society (N.I.) (Incorporating the RUC GC Historical Society)**

(A company limited by guarantee, not having a share capital)

## **TRUSTEES' AND OTHER INFORMATION**

<b>Trustees</b>	Dr Lavinia Boyce Mr George Clarke Mr Thomas Fulton Mr Frederick Hall Mr Geoffrey Ward Mr Robert James Black Mr Ronald Galwey Mrs Frances Morrow Mr Gavin Boyd Mr Philip Robinson
<b>Company Secretary</b>	Ms Andrea Hutton (Appointed 24 June 2024)
<b>Charity Number in Northern Ireland</b>	106672
<b>Company Registration Number</b>	NI645713
<b>Registered Office</b>	PSNI Headquarters 65 Knock Road Belfast Co Antrim BT5 6LE United Kingdom
<b>Independent Examiner</b>	McCleary & Company Ltd Chartered Accountants Garvey Studios 14 Longstone Street Lisburn Co Antrim BT28 1TP United Kingdom
<b>Principal Bankers</b>	Danske Bank 520 Upper Newtownards Road Belfast BT4 3HD
<b>Solicitors</b>	Edwards and Company 28 Hill Street Belfast BT1 2LA

# **The Police Historical Society (N.I.) (Incorporating the RUC GC Historical Society)**

(A company limited by guarantee, not having a share capital)

## **TRUSTEES' ANNUAL REPORT**

for the financial year ended 31 May 2025

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the unaudited financial statements for the financial year ended 31 May 2025.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of The Police Historical Society (N.I.) (Incorporating the RUC GC Historical Society) present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 May 2025.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 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.

### **Structure, Governance and Management**

#### **Structure**

The Police Historical Society (NI) (Incorporating the Royal Ulster Constabulary RUC GC 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 Police Service of NI Headquarters.

The collection covers the history of policing in Northern Ireland from the early 1800's 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 exhibitions and collaborates both with the Northern Ireland Museums Council and other local museums. The Secretary/Collections Manager gives regular talks both to visiting individuals and groups and to interested outside bodies. An annual talks programme is produced for society members.

#### **Governance**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

#### **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 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 continued with interesting and varied subjects. The Society hopes in future to have a zoom facility to allow a wider audience for the talks.

During the year the assets from The Royal Ulster Constabulary George Cross Historical Society were transferred to the charitable company.

#### **Financial Review**

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

#### **Financial Results**

At the end of the financial year the charity has assets of £30,906 (2024 - £0.00) and liabilities of £1,250 (2024 - £0.00). The net assets of the charity have increased by £29,656.

# **The Police Historical Society (N.I.) (Incorporating the RUC GC Historical Society)**

(A company limited by guarantee, not having a share capital)

## **TRUSTEES' ANNUAL REPORT**

for the financial year ended 31 May 2025

### **Trustees**

The trustees who served throughout the financial year, except as noted, were as follows:

Dr Lavinia Boyce  
Mr George Clarke  
Mr Thomas Fulton  
Mr Frederick Hall  
Mr Geoffrey Ward  
Mr Robert James Black  
Mr Ronald Galwey  
Mrs Frances Morrow  
Mr Gavin Boyd  
Mr Philip Robinson

The secretary who served during the financial year was:

Ms Andrea Hutton (Appointed 24 June 2024)

### **Compliance with Sector-Wide Legislation and Standards**

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. The Police Historical Society (N.I.) (Incorporating the RUC GC Historical Society) subscribes to and is compliant with the following:

- The Companies Act 2006
- The Charities SORP (FRS 102)

**Approved by the Board of Trustees on 1 October 2025 and signed on its behalf by:**



\_\_\_\_\_  
**Mr George Clarke**  
Trustee

# **The Police Historical Society (N.I.) (Incorporating the RUC GC Historical Society)**

(A company limited by guarantee, not having a share capital)

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

for the financial year ended 31 May 2025

The trustees, who are also directors of The Police Historical Society (N.I.) (Incorporating the RUC GC Historical Society) for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the trustees as the directors to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the net income or expenditure of the charity for that period.

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

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, 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 Companies Act 2006. 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 1 October 2025 and signed on its behalf by:**



\_\_\_\_\_  
**Mr George Clarke**  
Trustee

**The Police Historical Society (N.I.) (Incorporating the RUC GC Historical Society)**  
(A company limited by guarantee, not having a share capital)

**INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES  
OF THE POLICE HISTORICAL SOCIETY (N.I.) (INCORPORATING THE  
RUC GC HISTORICAL SOCIETY)**

I have examined the financial statements of the charity for the financial year ended 31 May 2025, which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and the related notes.

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. My work has been undertaken so that I might compile the financial statements that I have been engaged to compile, report to the Board of Trustees that I have done so, and state those matters that I have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for my work, or for this report.

**Respective responsibilities of trustees and examiner**

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006. The charity's trustees consider that an audit is not required for this financial year under Chapter 3 of Part 16 of the Companies Act 2006 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 my 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 386 of the Companies Act 2006
- the financial statements do not accord with those accounting records
- the financial statements have not been prepared in accordance with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of 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.



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Elizabeth Chambers FCA  
MCCLEARY & COMPANY LTD  
Chartered Accountants  
Garvey Studios  
14 Longstone Street  
Co Antrim  
BT28 1TP  
United Kingdom

Date: 1 October 2025

**The Police Historical Society (N.I.) (Incorporating the RUC GC Historical Society)**  
(A company limited by guarantee, not having a share capital)  
**STATEMENT OF FINANCIAL ACTIVITIES**  
(Incorporating an Income and Expenditure Account)  
for the financial year ended 31 May 2025

	Notes	Unrestricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
<b>Income</b>				
Donations and legacies	3.1	407	407	-
Other trading activities	3.2	2,983	2,983	-
Investments	3.3	202	202	-
Other income	3.4	374	374	-
<b>Total income</b>		<b>3,966</b>	<b>3,966</b>	-
<b>Expenditure</b>				
Raising funds	4.1	4,112	4,112	-
Charitable activities	4.2	175	175	-
<b>Total Expenditure</b>		<b>4,287</b>	<b>4,287</b>	-
<b>Net income/(expenditure) before exceptional items</b>		<b>(321)</b>	<b>(321)</b>	-
Exceptional items		29,977	29,977	-
<b>Net income/(expenditure) after exceptional items</b>		<b>29,656</b>	<b>29,656</b>	-
Transfers between funds		-	-	-
<b>Net movement in funds for the financial year</b>		<b>29,656</b>	<b>29,656</b>	-
<b>Total funds at the end of the year</b>		<b>29,656</b>	<b>29,656</b>	-

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

# The Police Historical Society (N.I.) (Incorporating the RUC GC Historical Society)

(A company limited by guarantee, not having a share capital)

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 May 2025

### 1. GENERAL INFORMATION

The Police Historical Society (N.I.) (Incorporating the RUC GC Historical Society) is a public benefit entity and a company limited by guarantee incorporated in Northern Ireland. The registered office of the charity is PSNI Headquarters, 65 Knock Road, Belfast, Co Antrim, BT5 6LE, United Kingdom 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".

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

The financial statements of the charity for the financial year ended 31 May 2025 have been prepared on the going concern basis and 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.

#### Fund accounting

The following are the categories of funds maintained:

#### Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

#### 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

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

# The Police Historical Society (N.I.) (Incorporating the RUC GC Historical Society)

(A company limited by guarantee, not having a share capital)

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 May 2025

### Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

### Inventories

Inventories are stated at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items. Cost includes all costs incurred in the normal course of business in bringing them to their present location and condition. Inventories comprise fundraising materials. It is not considered practicable to value inventories of unsold donated goods at the financial year end.

### Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

### Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

### 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. INCOME						
3.1	DONATIONS AND LEGACIES	Unrestricted Funds	Restricted Funds	2025	2024	
		£	£	£	£	
	Donations and legacies	407	-	407	-	
		<u>407</u>	<u>-</u>	<u>407</u>	<u>-</u>	
3.2	OTHER TRADING ACTIVITIES	Unrestricted Funds	Restricted Funds	2025	2024	
		£	£	£	£	
	Other trading activities	2,983	-	2,983	-	
		<u>2,983</u>	<u>-</u>	<u>2,983</u>	<u>-</u>	
3.3	INVESTMENTS	Unrestricted Funds	Restricted Funds	2025	2024	
		£	£	£	£	
	Investments	202	-	202	-	
		<u>202</u>	<u>-</u>	<u>202</u>	<u>-</u>	
3.4	OTHER INCOME	Unrestricted Funds	Restricted Funds	2025	2024	
		£	£	£	£	
	Other income	374	-	374	-	
		<u>374</u>	<u>-</u>	<u>374</u>	<u>-</u>	
4.	EXPENDITURE					
4.1	RAISING FUNDS	Direct Costs	Other Costs	Support Costs	2025	2024
		£	£	£	£	£
	Raising funds	791	-	3,321	4,112	-
		<u>791</u>	<u>-</u>	<u>3,321</u>	<u>4,112</u>	<u>-</u>

# The Police Historical Society (N.I.) (Incorporating the RUC GC Historical Society)

(A company limited by guarantee, not having a share capital)

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 May 2025

<b>4.2 CHARITABLE ACTIVITIES</b>	<b>Direct Costs</b>	<b>Other Costs</b>	<b>Support Costs</b>	<b>2025</b>	<b>2024</b>
	£	£	£	£	£
Expenditure on charitable activities	175	-	-	175	-
<b>4.3 SUPPORT COSTS</b>			<b>Cost of Raising Funds</b>	<b>2025</b>	<b>2024</b>
			£	£	£
Bank Charges			100	100	-
Accountancy			1,721	1,721	-
Legal Fees			1,500	1,500	-
			3,321	3,321	-
<b>5. ANALYSIS OF SUPPORT COSTS</b>	<b>Basis of Apportionment</b>		<b>2025</b>	<b>2024</b>	
			£	£	
Bank Charges	100%		100	-	
Accountancy	100%		1,721	-	
Legal Fees	100%		1,500	-	
			3,321	-	
<b>6. INVESTMENT AND OTHER INCOME</b>			<b>2025</b>	<b>2024</b>	
			£	£	
Bank interest			202	-	
<b>7. STOCKS</b>			<b>2025</b>	<b>2024</b>	
			£	£	
Finished goods and goods for resale			2,358	-	
<b>8. DEBTORS</b>			<b>2025</b>	<b>2024</b>	
			£	£	
Taxation and social security costs			138	-	
<b>9. CREDITORS</b>			<b>2025</b>	<b>2024</b>	
<b>Amounts falling due within one year</b>			£	£	
Accruals and deferred income			1,250	-	
<b>10. RESERVES</b>				<b>2025</b>	
				£	
Surplus for the financial year				29,656	
At the end of the year				29,656	

# The Police Historical Society (N.I.) (Incorporating the RUC GC Historical Society)

(A company limited by guarantee, not having a share capital)

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 May 2025

### 11. FUNDS

#### 11.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds £	Total Funds £
At 1 June 2023	-	-
At 31 May 2024	-	-
Movement during the financial year	29,656	29,656
At 31 May 2025	<u>29,656</u>	<u>29,656</u>

#### 11.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Income £	Expenditure £	Transfers between funds £	Balance 31 May 2025 £
<b>Unrestricted funds</b>				
Unrestricted General	33,943	4,287	-	29,656
<b>Total funds</b>	<u>33,943</u>	<u>4,287</u>	<u>-</u>	<u>29,656</u>

#### 11.3 ANALYSIS OF NET ASSETS BY FUND

	Current assets £	Current liabilities £	Total £
Unrestricted general funds	30,906	(1,250)	29,656
	<u>30,906</u>	<u>(1,250)</u>	<u>29,656</u>

### 12. STATUS

The charity is a company limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £ 1.

### 13. POST-BALANCE SHEET EVENTS

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

### 14. RELATED PARTY TRANSACTIONS

During the year, an exceptional item of £29,977 was recognised in relation to the transfer of funds from the unincorporated charity, The Royal Ulster Constabulary George Cross Historical Society, ceased trading on 21 June 2024. The transfer represents the remaining assets of The Royal Ulster Constabulary George Cross Historical Society and was made in accordance with its governing documents and with the approval of its trustees. The trustees of The Royal Ulster Constabulary George Cross Historical Society include individuals who are also trustees of this charity.

**THE POLICE HISTORICAL SOCIETY (N.I.) (INCORPORATING THE RUC GC HISTORICAL SOCIETY)**  
(A company limited by guarantee, not having a share capital)

**SUPPLEMENTARY INFORMATION**

**RELATING TO THE FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 31 MAY 2025**

# The Police Historical Society (N.I.) (Incorporating the RUC GC Historical Society)

(A company limited by guarantee, not having a share capital)

## SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

Operating Statement

for the financial year ended 31 May 2025

	2025 £	2024 £
<b>Income</b>	<u>3,764</u>	<u>-</u>
<b>Cost of generating funds</b>		
Purchases	933	-
Stock transferred from RUC(George Cross) Historical Society	1,600	-
Closing stock	<u>(2,358)</u>	<u>-</u>
	<u>175</u>	<u>-</u>
<b>Gross surplus</b>	<u>3,589</u>	<u>-</u>
<b>Expenses</b>		
Computer costs	61	-
Legal and professional	1,500	-
Accountancy	1,721	-
Bank charges	100	-
Catering	124	-
Speakers	120	-
General expenses	51	-
Subscriptions	435	-
	<u>4,112</u>	<u>-</u>
<b>Miscellaneous income</b>		
Bank interest	<u>202</u>	<u>-</u>
<b>Net income/(expenditure) before exceptional items</b>	<u>(321)</u>	<u>-</u>
Exceptional items	<u>29,977</u>	<u>-</u>
<b>Net surplus</b>	<u><u>29,656</u></u>	<u><u>-</u></u>

**The Police Historical Society (N.I.) (incorporating The RUC GC Historical Society)**

Northern Ireland - Charity number 106672

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# Accounts

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Company Registration Number: NI645713  
Charity Number: 106672

**The Police Historical Society (N.I.) (Incorporating the RUG GC Historical Society)**  
(A company limited by guarantee, not having a share capital)

**Annual Report and Unaudited Financial Statements**

**for the financial year ended 31 May 2024**

McCleary & Company Ltd  
Chartered Accountants  
Garvey Studios  
14 Longstone Street  
LISBURN  
Co Antrim  
BT28 1TP  
United Kingdom

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**TRUSTEES' AND OTHER INFORMATION**

<b>Trustees</b>	Dr Lavinia Boyce Mr George Clarke Mr Thomas Fulton Mr Frederick Hall Mr David Orr (Resigned 16 October 2023) Mr Geoffrey Ward Mr Robert James Black Mr Ronald Galwey Mrs Frances Morrow Mr Gavin Boyd Mr Philip Robinson
<b>Company Secretary</b>	Mr Hugh Forrester
<b>Charity Number in Northern Ireland</b>	106672
<b>Company Registration Number</b>	NI645713
<b>Registered Office</b>	PSNI Headquarters 65 Knock Road Belfast Co Antrim BT5 6LE United Kingdom
<b>Independent Examiner</b>	McCleary & Company Ltd Chartered Accountants Garvey Studios 14 Longstone Street LISBURN Co Antrim BT28 1TP United Kingdom
<b>Principal Bankers</b>	Danske Bank 520 Upper Newtownards Road Belfast BT4 3HD
<b>Solicitors</b>	Edwards and Company 28 Hill Street Belfast BT1 2LA

**The Police Historical Society (N.I.) (Incorporating the RUG GC Historical Society)**  
(A company limited by guarantee, not having a share capital)  
**TRUSTEES' ANNUAL REPORT**  
for the financial year ended 31 May 2024

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the unaudited financial statements for the financial year ended 31 May 2024.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of The Police Historical Society (N.I.) (Incorporating the RUG GC Historical Society) present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 May 2024.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 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.

### **Structure, Governance and Management**

#### **Governance**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006

#### **Financial Review**

The results for the financial year are set out on page 7 and additional notes are provided showing income and expenditure in greater detail.

#### **Trustees**

The trustees who served throughout the financial year, except as noted, were as follows:

Dr Lavinia Boyce  
Mr George Clarke  
Mr Thomas Fulton  
Mr Frederick Hall  
Mr David Orr (Resigned 16 October 2023)  
Mr Geoffrey Ward  
Mr Robert James Black  
Mr Ronald Galwey  
Mrs Frances Morrow  
Mr Gavin Boyd  
Mr Philip Robinson

The secretary who served during the financial year was:

Mr Hugh Forrester

#### **Compliance with Sector-Wide Legislation and Standards**

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. The Police Historical Society (N.I.) (Incorporating the RUG GC Historical Society) subscribes to and is compliant with the following:

- The Companies Act 2006
- The Charities SORP (FRS 102)

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



**Mr George Clarke**  
Trustee

## **The Police Historical Society (N.I.) (Incorporating the RUG GC Historical Society)**

(A company limited by guarantee, not having a share capital)

### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

for the financial year ended 31 May 2024

The trustees, who are also directors of The Police Historical Society (N.I.) (Incorporating the RUG GC Historical Society) for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the trustees as the directors to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period.

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

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, 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. 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**  
Trustee

**The Police Historical Society (N.I.) (Incorporating the RUG GC Historical Society)**  
(A company limited by guarantee, not having a share capital)

**INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES  
OF THE POLICE HISTORICAL SOCIETY (N.I.) (INCORPORATING THE  
RUG GC HISTORICAL SOCIETY)**

I have examined the financial statements of the charity for the financial year ended 31 May 2024, which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and the related notes.

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. My work has been undertaken so that I might compile the financial statements that I have been engaged to compile, report to the Board of Trustees that I have done so, and state those matters that I have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for my work, or for this report.

**Respective responsibilities of trustees and examiner**

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006. The charity's trustees consider that an audit is not required for this financial year under Chapter 3 of Part 16 of the Companies Act 2006 and that an independent examination is required.

It is my responsibility to:

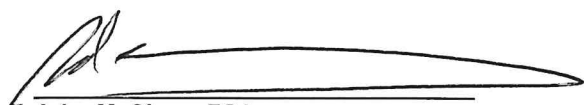
- examine the financial statements under section 65 of the Charities Act;
- follow the procedures laid down by the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

**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 386 of the Companies Act 2006
- the financial statements do not accord with those accounting records
- the financial statements have not been prepared in accordance with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of 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.



**John McCleary FCA**  
**MCCLEARY & COMPANY LTD**  
Chartered Accountants  
Garvey Studios  
14 Longstone Street  
LISBURN  
Co Antrim  
BT28 1TP  
United Kingdom

**Date: 23 September 2024**

**The Police Historical Society (N.I.) (Incorporating the RUG GC Historical Society)**  
 (A company limited by guarantee, not having a share capital)  
**STATEMENT OF FINANCIAL ACTIVITIES**  
 (Incorporating an Income and Expenditure Account)  
 for the financial year ended 31 May 2024

	Notes	Total Funds 2023 £
<b>Net income/(expenditure)</b>		-
Transfers between funds		-
		<hr/>
<b>Total funds at the end of the year</b>		-
		<hr/> <hr/>

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

# The Police Historical Society (N.I.) (Incorporating the RUG GC Historical Society)

(A company limited by guarantee, not having a share capital)

Company Number: NI645713

## BALANCE SHEET

as at 31 May 2024

	Notes	2024 £	2023 £
<b>Funds</b>			
<b>Total funds</b>		-	-

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

For the financial year ended 31 May 2024 the charity was entitled to exemption from audit under section 480 of the Companies Act 2006; and no notice has been deposited under section 476.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charity.

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**  
Trustee

**The Police Historical Society (N.I.) (Incorporating the RUG GC Historical Society)**  
(A company limited by guarantee, not having a share capital)

**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 May 2024

**1. GENERAL INFORMATION**

The Police Historical Society (N.I.) (Incorporating the RUG GC Historical Society) is a company limited by guarantee incorporated in Northern Ireland. The registered office of the charity is PSNI Headquarters, 65 Knock Road, Belfast, Co Antrim, BT5 6LE, United Kingdom 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**

The financial statements of the charity for the financial year ended 31 December 2017 have been prepared on the going concern basis and 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.

**Fund accounting**

The following are the categories of funds maintained:

**Restricted funds**

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

**Unrestricted funds**

Unrestricted funds consist of General and Designated funds.

■ General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.

■ Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

**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**

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

■ Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that

## The Police Historical Society (N.I.) (Incorporating the RUG GC Historical Society)

(A company limited by guarantee, not having a share capital)

### NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 May 2024

the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

■ Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

#### Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

#### 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. STATUS

The charity is a company limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £ 1.

### 4. POST-BALANCE SHEET EVENTS

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

**The Police Historical Society (N.I.) (incorporating The RUC GC Historical Society)**

Northern Ireland - Charity number 106672

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# Annual report

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# The Police Historical Society (N.I.) (Incorporating the RUG GC Historical Society)

(A company limited by guarantee, not having a share capital)

## TRUSTEES' ANNUAL REPORT

for the financial year ended 31 May 2024

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the unaudited financial statements for the financial year ended 31 May 2024.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of The Police Historical Society (N.I.) (Incorporating the RUG GC Historical Society) present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 May 2024.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 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.

### Structure, Governance and Management

#### Governance

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006

#### Financial Review

The results for the financial year are set out on page 7 and additional notes are provided showing income and expenditure in greater detail.

#### Trustees

The trustees who served throughout the financial year, except as noted, were as follows:

Dr Lavinia Boyce  
Mr George Clarke  
Mr Thomas Fulton  
Mr Frederick Hall  
Mr David Orr (Resigned 16 October 2023)  
Mr Geoffrey Ward  
Mr Robert James Black  
Mr Ronald Galwey  
Mrs Frances Morrow  
Mr Gavin Boyd  
Mr Philip Robinson

The secretary who served during the financial year was:

Mr Hugh Forrester

#### Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. The Police Historical Society (N.I.) (Incorporating the RUG GC Historical Society) subscribes to and is compliant with the following:

- The Companies Act 2006
- The Charities SORP (FRS 102)

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



Mr George Clarke  
Trustee

**The Police Historical Society (N.I.) (Incorporating the RUG GC Historical Society)**  
(A company limited by guarantee, not having a share capital)

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

for the financial year ended 31 May 2024

The trustees, who are also directors of The Police Historical Society (N.I.) (Incorporating the RUG GC Historical Society) for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the trustees as the directors to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period.

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

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, 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. 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**  
Trustee

**The Police Historical Society (N.I.) (incorporating The RUC GC Historical Society)**

Northern Ireland - Charity number 106672

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# Annual return

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**The Police Historical Society (N.I.) (Incorporating the RUG GC Historical Society)**  
(A company limited by guarantee, not having a share capital)

**INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES  
OF THE POLICE HISTORICAL SOCIETY (N.I.) (INCORPORATING THE  
RUG GC HISTORICAL SOCIETY)**

I have examined the financial statements of the charity for the financial year ended 31 May 2024, which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and the related notes.

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. My work has been undertaken so that I might compile the financial statements that I have been engaged to compile, report to the Board of Trustees that I have done so, and state those matters that I have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for my work, or for this report.

**Respective responsibilities of trustees and examiner**

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006. The charity's trustees consider that an audit is not required for this financial year under Chapter 3 of Part 16 of the Companies Act 2006 and that an independent examination is required.

It is my responsibility to:

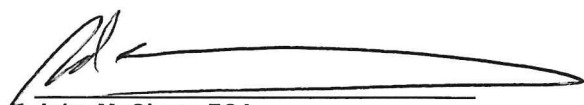
- examine the financial statements under section 65 of the Charities Act;
- follow the procedures laid down by the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

**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 386 of the Companies Act 2006
- the financial statements do not accord with those accounting records
- the financial statements have not been prepared in accordance with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of 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.



**John McCleary FCA**  
**MCCLEARY & COMPANY LTD**  
Chartered Accountants  
Garvey Studios  
14 Longstone Street  
LISBURN  
Co Antrim  
BT28 1TP  
United Kingdom

**Date: 23 September 2024**

**The Police Historical Society (N.I.) (incorporating The RUC GC Historical Society)**

Northern Ireland - Charity number 106672

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# Accounts

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**REGISTERED COMPANY NUMBER: NI645713 (Northern Ireland)**  
**REGISTERED CHARITY NUMBER: 106672**

**Report of the Trustees and  
Financial Statements  
for the Year Ended 31 May 2023  
for  
The Police Historical Society (N.I.)  
(Incorporating the RUC GC Historical  
Society)**

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

**The Police Historical Society (N.I.)  
(Incorporating the RUC GC Historical  
Society)**

**Contents of the Financial Statements  
for the Year Ended 31 May 2023**

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<b>Independent Examiner's Report</b>	3 to 4
<b>Statement of Financial Activities</b>	5
<b>Balance Sheet</b>	6 to 7
<b>Notes to the Financial Statements</b>	8 to 9

**The Police Historical Society (N.I.)  
(Incorporating the RUC GC Historical  
Society)**

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

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 May 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).

**FINANCIAL REVIEW**

The company was dormant throughout the period.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

NI645713 (Northern Ireland)

**Registered Charity number**

106672

**Registered office**

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

**Trustees**

Dr Lavinia Boyce Civil Servant  
Mr George Clarke Civil Servant  
Mr Thomas Fulton Civil Servant  
Mr Frederick Hall Civil Servant  
Mr David Orr Civil Servant  
Mr William Swann Civil Servant (resigned 21.9.22)  
Mr Geoffrey Ward Civil Servant  
Mr Robert James Black Civil Servant  
Mr Ronald Galwey Civil Servant  
Mrs Frances Morrow Civil Servant  
Mr Paul Wilson Retired (resigned 26.7.22)  
Mr Gavin Boyd Civil Servant  
Mr Philip Robinson Civil Servant (appointed 21.9.22)

**Company Secretary**

Mr Hugh Forrester

**The Police Historical Society (N.I.)  
(Incorporating the RUC GC Historical  
Society)**

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

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

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

**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:

A handwritten signature in black ink, appearing to read 'G Clarke', written in a cursive style.

Mr George Clarke - Trustee

**Independent Examiner's Report to the Trustees of  
The Police Historical Society (N.I.)  
(Incorporating the RUC GC Historical  
Society)**

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

**Respective responsibilities of charity trustees and examiner**

As the charity's trustees (and also the directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, 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 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of Section 396 of the Companies Act 2006 and with the methods and principles of the 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
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

**Independent Examiner's Report to the Trustees of  
The Police Historical Society (N.I.)  
(Incorporating the RUC GC Historical  
Society)**

16 October 2023

**The Police Historical Society (N.I.)  
(Incorporating the RUC GC Historical  
Society)**

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

Notes	31.5.23 Total funds £	31.5.22 Total funds £
<b>NET INCOME</b>	-	-
<b>RECONCILIATION OF FUNDS</b>		
Total funds brought forward	-	-
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>-</u>	<u>-</u>

The notes form part of these financial statements

**The Police Historical Society (N.I.)  
(Incorporating the RUC GC Historical  
Society)**

**Balance Sheet  
31 May 2023**

	Notes	31.5.23 Total funds £	31.5.22 Total funds £
<b>NET CURRENT ASSETS</b>		-	-
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		-	-
<b>NET ASSETS</b>		-	-
<b>FUNDS</b>	4	-	-
<b>TOTAL FUNDS</b>		-	-

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for


- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

**The Police Historical Society (N.I.)  
(Incorporating the RUC GC Historical  
Society)**

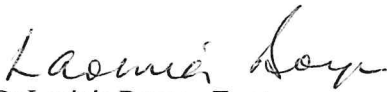
**Balance Sheet - continued  
31 May 2023**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

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



Dr Lavinia Boyce - Trustee

**The Police Historical Society (N.I.)  
(Incorporating the RUC GC Historical  
Society)**

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

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Taxation**

The charity is exempt from corporation 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.

**2. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 May 2023 nor for the year ended 31 May 2022.

**3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Total funds £
<b>NET INCOME</b>	-
<b>TOTAL FUNDS CARRIED FORWARD</b>	- <hr/> <hr/>

**The Police Historical Society (N.I.)  
(Incorporating the RUC GC Historical  
Society)**

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

**4. MOVEMENT IN FUNDS**

	At 1.6.22 £	Net movement in funds £	At 31.5.23 £
<b>TOTAL FUNDS</b>	— —	— —	— —

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>TOTAL FUNDS</b>	— —	— —	— —

**5. RELATED PARTY DISCLOSURES**

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

**The Police Historical Society (N.I.) (incorporating The RUC GC Historical Society)**

Northern Ireland - Charity number 106672

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# Annual report

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**The Police Historical Society (N.I.)  
(Incorporating the RUC GC Historical  
Society)**

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

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 May 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).

**FINANCIAL REVIEW**

The company was dormant throughout the period.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

NI645713 (Northern Ireland)

**Registered Charity number**

106672

**Registered office**

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

**Trustees**

Dr Lavinia Boyce Civil Servant  
Mr George Clarke Civil Servant  
Mr Thomas Fulton Civil Servant  
Mr Frederick Hall Civil Servant  
Mr David Orr Civil Servant  
Mr William Swann Civil Servant (resigned 21.9.22)  
Mr Geoffrey Ward Civil Servant  
Mr Robert James Black Civil Servant  
Mr Ronald Galwey Civil Servant  
Mrs Frances Morrow Civil Servant  
Mr Paul Wilson Retired (resigned 26.7.22)  
Mr Gavin Boyd Civil Servant  
Mr Philip Robinson Civil Servant (appointed 21.9.22)

**Company Secretary**

Mr Hugh Forrester

**The Police Historical Society (N.I.)  
(Incorporating the RUC GC Historical  
Society)**

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

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

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

**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 Police Historical Society (N.I.) (incorporating The RUC GC Historical Society)**

Northern Ireland - Charity number 106672

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# Annual return

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**Independent Examiner's Report to the Trustees of  
The Police Historical Society (N.I.)  
(Incorporating the RUC GC Historical  
Society)**

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

**Respective responsibilities of charity trustees and examiner**

As the charity's trustees (and also the directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, 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 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of Section 396 of the Companies Act 2006 and with the methods and principles of the 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
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

**Independent Examiner's Report to the Trustees of  
The Police Historical Society (N.I.)  
(Incorporating the RUC GC Historical  
Society)**

16 October 2023