

KD9/11/15-1

ANNUAL REPORT

Royal Ulster Constabulary George Cross Foundation

Report for the period

1st April 2013 to 31st March 2014

OUR PATRON

HRH The Prince of Wales

Laid in the Northern Ireland Assembly pursuant to regulation 11A (b) of the Royal Ulster Constabulary GC Foundation Regulations 2002, as amended by the Government Resources and Accounts Act 2000 (Audit of Public Bodies) Order 2008, and further amended by the Northern Ireland Act 1998 (Devolution of Policing and Justice Function) Order 2010.

FOREWORD

Devolution of Policing and Justice functions

Policing and Justice functions were devolved to the Northern Ireland Assembly on 12th April 2010.

The RUC GC Foundation is an executive Non Departmental Public Body (NDPB) of the Department of Justice. As such, it now complies with the corporate governance and accountability framework arrangements issued by the Department of Justice and also the guidance issued by the Department of Finance and Personnel, including Managing Public Money Northern Ireland. The Annual Report and Accounts for the financial year ended 31 March 2011 onwards will be laid in the Northern Ireland Assembly.

Audit

Financial statements from 2010-2011 onwards are audited by the Comptroller and Auditor General for Northern Ireland (C&AG), who heads the Northern Ireland Audit Office and is appointed by statute and reports to Northern Ireland Assembly. His certificate and report are reproduced at pages 29 to 30.

The C&AG may also undertake other statutory activities that are not related to the audit of the Foundation's Financial Statements such as value for money studies. No such activity took place during this reporting year.

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CHAIRMAN'S AND TRUSTEES' REPORT

Background

The Annual Report and Accounts contain the financial out-turn of the Royal Ulster Constabulary George Cross (RUC GC) Foundation for the period ended 31 March 2014.

The Annual Report and Accounts have been prepared in accordance with the accounts direction given by the Department of Justice (DoJ) in accordance with Article 11 of the Royal Ulster Constabulary GC Foundation Regulations 2002 and, where appropriate, the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities'; and follows the requirements of the Government Financial Reporting Manual (FRM).

Statutory Basis and Objectives

The Royal Ulster Constabulary George Cross Foundation was created by virtue of Section 70 of the Police (Northern Ireland) Act 2000 for the purpose of 'marking the sacrifices and honouring the achievements of the Royal Ulster Constabulary' and is comprised of a chairman and five trustees. The trustees have complied with the duty in Part 1 Section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Charity Commission.

The public benefit of the Foundation's work is primarily targeted in the best interests of honouring former members of the RUC GC and supporting their families. Inter alia, the Foundation also supports the professional development of police officers and innovations in policing. It continued to make progress towards these objectives during the year.

The Foundation has management responsibility for the RUC GC garden and a new purpose built museum to be erected beside it. It supports the professional development of serving police officers and undertakes joint initiatives with the various groups/associations within the RUC GC family. The RUC GC Foundation is deemed to be a charity and its number is XR80453.

Chairman and Trustees

In July 2012 the Department of Justice appointed new Trustees to replace the Board which had served since the Foundation's inception. I wish to place on record our appreciation of the work of the former Trustees and in particular the leadership and dedication of the Chairman Mr Jim McDonald CBE, LVO, KCSG, KCHS, JP, DL during the Foundation's formative years.

Jim McDonald CBE, JP (Ex-Chairman left 29 July 2013)

Jim McDonald was a former member of the Police Authority and a Trustee of the RUC GC Museum. He was the first Chairman of the RUC GC Foundation appointed in 2002.

Jim lives in Belfast and was a former Chief Officer of the Labour Relations Agency. He had a background working with young people having worked for The Prince's Trust for 25 years.

The current Chairman and Trustees are grateful for all Jim's dedication and hard work in bringing the RUC GC Foundation to the place it enjoys today. We wish him well in his retirement.

Brian Rea CBE, JP (Chairman-appointed 6 September 2013)

Brian Rea has been a member of the Northern Ireland Policing Board since 2006 having previously been chairman of his local Community and Police Liaison Committee.

Brian was elected vice chairman of the Policing Board in 2009 and served as acting chairman of the Board from 2010 until elected chairman in 2011. Brian was also a member of the Northern Ireland Police Advisory Board and the Northern Ireland Organised Crime Task Force Stakeholders Group and served as the Policing Board's representative on the Programme Board for the Northern Ireland Community Safety College at Desertcreat. Brian was a member of the Association of Police Authorities (APA) Council and Board and a member of the APA Transition Board for Police and Crime Commissioners in England and Wales from 2010 until 2013.

A graduate of the University of Ulster, Brian was employed for 35 years at Castlereagh College of Further and Higher Education, holding various posts including lecturer, senior lecturer, head of department and head of faculty and is a former chairman of the Northern Ireland region of the Association for College Management.

Brian was, for 12 years, a member of the Board of Visitors of HMP Maghaberry. He is a Justice of the Peace and served for 11 years as a Lay Magistrate and was awarded an MBE in the Queen's 2003 New Year Honours for services to the community in

Northern Ireland and a CBE in the Queen's Birthday Honours for Services to Policing and the Community in NI in 2013.

He is involved in voluntary work with a number of community and welfare interest groups and is currently chairman of the board of the Hanwood Trust, a community development and regeneration project based in Tullycarnet, in outer East Belfast.

Peter Aiken DMS: B.A. (Hons); Chartered Fellow CIPD

Peter Aiken is employed by the Northern Ireland Policing Board in the area of policing human resources and training.

Prior to his current employment he held various human resource positions in Northern Ireland and senior local government posts with responsibility for leisure, libraries, museums and tourism services in both England and Scotland.

Peter is currently chairman of the Board of Governors at Portadown College and is the immediate past chairman of the Northern Ireland branch of the Chartered Institute of Personnel and Development. He is a former board member and chair of the Library and Youth Committees of the Southern Education and Library Board.

Murray Cameron

Murray Cameron is a former senior civil servant with over 40 years experience working across the public sector in Northern Ireland.

He has been working in a voluntary capacity with the RUC GC Foundation for the past nine years. In 2007 he assumed responsibility for the Foundation's Oral History Project, heading up a team of retired officers collecting the memories of members of the RUC GC and their families.

Roger McCallum LLB LLM MSc

Roger McCallum served in both the RUC and the PSNI, retiring as a Superintendent in 2002. He worked operationally in every county in Northern Ireland as well as in a number of headquarters' posts.

Building upon his primary law degree, Roger was awarded a Masters degree in Policy Analysis in 1988 and a Master's degree in Human Rights and Criminal Justice in 2012.

Since his retirement from the police service, Roger established a consultancy company and has worked in the wider criminal justice sector in the UK, Europe, Asia and Africa, most recently in Nigeria.

Roger has a particular interest in community development and peace building. He is a Governor of Dominican College, Portstewart, an Independent Member of Coleraine Policing and Community Safety Partnership (PCSP), a Board member of 'Community Change' and a Board member of 'The Junction' in Derry/Londonderry. He is also a member of 'Healing through Remembering', a local co-ordinator of a Neighbourhood Watch Scheme and the Northern Publicity Officer for Irish Mensa.

Roger has two sons, one of whom is a serving officer in the PSNI. His grandfather served in both the Royal Irish Constabulary and the RUC.

Stephen White OBE

Stephen White was a member of the RUC from 1978 until 2001 and served in the PSNI until he retired from policing in 2004. In Northern Ireland he held the rank of Assistant Chief Constable and also served in Iraq as an acting Deputy Chief Constable.

He is the son of a police officer and also the father of a police officer and held a number of interesting specialist posts during his career. These included commandant (Initial Training), Head of Community Affairs Branch, Programme Director of the Change Management Team and Head of National Senior Leadership Development at Bramshill, England. He performed operational, uniformed service in all ranks throughout Northern Ireland including west and north Belfast, Fermanagh and 'South Region' based in Portadown.

Following his police career he served for five years in the European Union – as a special adviser to the High Representative and Secretary-General while he was Head of Mission for the EU's rule of law mission in Iraq. Currently he is a freelance security sector consultant, and works part time for a New York and Doha based strategic consultancy (the Soufan Group).

He also provides voluntary service as a board member for a number of organisations including Community Restorative Justice Ireland, the Causeway Institute for Peace-building and Conflict Resolution and the Northern Ireland Association of Churchill Fellows.

Stephen is a graduate of Queens University of Belfast and Cambridge University. He holds two Masters Degrees – an M.Sc in Management and Organisational Development, and a M.St. (Cantab) in Criminology. In 2004 he was awarded an OBE for his services to policing at home and abroad.

Ross Hussey BA (Hons) MLA (Appointed 10 March 2014)

Ross worked with Pearl Assurance PLC from 1976 – 2003 starting his career as a junior clerk in Omagh and retiring in 2003 as District Manager back 'where he started' in Omagh. He served as a part time Reserve Constable attached to Omagh station from

1977 until 2003 when an injury he sustained on duty led to his forced early retirement. He decided to re-enter the world of education as he faced his oncoming retirement and he completed his BA (Hons) degree in History and Humanities with the Open University (OU), he also completed an OU Certificate in Law, a Certificate in Paralegal Studies and Diploma in Paralegal Studies through the Institute of Legal Executives (ILEX), A Certificate in the Effective Management of Volunteers through Queen's University in Belfast and finally a Diploma in Community Development through NUI Galway.

In 2002 he, along with several others, formed the RUC GC Reserve Part Time Officers Welfare Group which fought for official recognition of the Reserve and the fact that despite many years of service there was no pension or other benefits available for part time officers which led eventually to the £20 million settlement that was distributed to those who served. He has served as Chairman of this group since formation.

In 2005 he entered the political arena and was elected as a Councillor representing Omagh Town on Omagh District Council and in 2011 he was re-elected and also won an Assembly seat as MLA for West Tyrone. After serving as Vice Chairman of Omagh District Council in 2011/2012 he stepped down from the Council in September 2012. He has been a member of the NI Policing Board since 2011.

Staff and Volunteers

Our staff consists of two full-time employees, seconded from the PSNI and 72 volunteer workers, including six trustees. The Foundation does not discriminate against staff on any grounds and treats all volunteers, contractors and staff on the same basis, irrespective of religious belief, gender, disability, race, political opinion, age, marital status and sexual orientation.

Training and Development

The Northern Ireland Civil Service provides a range of training and development courses for the full time staff and the Foundation, in conjunction with Police Retraining and Rehabilitation Trust (PRRT), provides training opportunities, which are focused on the needs of our volunteer guides. At least once a year a training day is organised for trustees, staff and volunteers to allow the Foundation to exchange views and ideas and thereby consolidate its focus as a team.

Consultation

Consultation with the police family and other stakeholders is carried out through formal meetings with the various groups and by the trustees, who attend a wide range of meetings, church services and functions throughout Northern Ireland, during the course of the year.

The Foundation is committed to developing each member of staff so that they may reach their full potential. It promotes and maintains effective communication and consultation

with its staff in order to create and sustain good morale within the office. Team building is achieved by holding joint training sessions, having regular staff meetings and through the issue of written advice and guidance.

Annual Report and Accounts

In accordance with Article 11 of the Royal Ulster Constabulary GC Foundation Regulations 2002, together with the accounts direction given by the Department of Justice (DoJ), the Foundation is required to prepare annual accounts which give a 'true and fair view' of its income, expenditure and cash flow for the financial year, and the state of affairs at the financial year-end.

The accounts must be prepared in accordance with the Financial Reporting Manual (FRM), and the accounting and disclosure requirements of the Statement of Recommended Practice (SORP), 'Accounting and Reporting by Charities' (to the extent that such requirements are deemed appropriate), and other guidance which the Department of Finance and Personnel (DFP) may issue from time to time, in respect of accounts which are necessary to give a 'true and fair view'.

The annual accounts are audited by the Northern Ireland Audit Office (NIAO).

Disclosure to Auditors

As accounting officer, the chairman is not aware of any relevant audit information, of which the Foundation's auditors are unaware. He has taken all reasonable steps to make himself aware of any relevant audit information and to ensure that the Foundation's auditors are made aware of that information.

Risk Management

The Foundation maintains a risk management system, which seeks to identify and prioritise any risks to its activities and the delivery of its objectives, and puts in place measures proportionate to the management of those risks. The main risks are categorised as:

- **Personnel:** eg the risk of losing key staff or volunteers, with the associated loss of expertise and experience.
- **Reputation:** eg the danger that the Foundation might be perceived as partisan in its approach.
- **External Relations:** eg the risk that outside agencies may fail to co-operate with the Foundation and that the Foundation may become involved in protracted negotiations which may delay critical projects.
- **Community Relations:** eg the risk that voluntary or community-based groups may be unwilling to engage with the Foundation.

The most significant current risk is the museum project which has the potential to threaten the reputation and financial position of the Foundation, if not managed effectively to a timely and successful conclusion. For each of these risks, together with other less significant adverse risks, the Foundation has put in place risk management plans to reduce or negate the impact on its activities. These are summarised in the Foundation's risk register, which is scrutinised regularly by the board of trustees.

Register of Interests

Trustees are required to disclose information of their personal or business interests which might be perceived by any reasonable member of the public to influence their judgement in the exercise of their public duties.

A register of such interests is maintained by the chairman and is available for public inspection on request.

Health and Safety

The areas for which the Foundation has responsibility are all contained within the confines of the Police Service of Northern Ireland's (PSNI) headquarters and, as such, all health and safety matters are covered by the policies of the PSNI, to which the Foundation adheres.

Future Developments

The Foundation has submitted and has received DoJ approval of an outline business case for a new police museum, subject to a number of key conditions being met. A project management team - The Museum Project Board, comprising the trustees and key stakeholders, has been established and detailed plans are being formulated, informed by DoJ and specialist advisers.

MANAGEMENT COMMENTARY

Financial Review

The RUC GC Foundation is principally funded by the Department of Justice (DoJ). The total income from DoJ for the 12 month period to 31 March 2014 was £146,000 (2012/13 £162,000).

The Foundation prepares estimates and receives funding to cover capital, payroll and other administrative costs.

The Foundation's accounts for the year ended 31 March 2014 have been prepared on an accruals basis. Total incoming resources for the year totalled £150,313, with expenditure of £137,197, resulting in a net increase in funds of £13,116 (2012/13 increase of £37,206). Details of the reconciliation of unrestricted funds are provided in note 9 to the accounts. Details of the reconciliation of restricted funds are provided in note 10 to the accounts

During the year, the Foundation continued to hold reserves to further its objectives. As described in note 1 (f) to the accounts, restricted funds are applied strictly in accordance with the donors' wishes e.g. the maintenance and development of the memorial garden. Its policy for unrestricted funds ensures that reserves are maintained to undertake special projects identified by stakeholder groups in the pursuance of the Foundation's aims and objectives and to facilitate the progress of the organisation in the medium and longer term e.g. the development of the next generation of the RUC GC families.

The Foundation supports the prompt payment initiative in accordance with the Confederation of British Industry (CBI) 'Better Payment Practice Code'. The target requires payment for goods and services to be made within agreed payment terms or within 10 days of receipt of invoices not in dispute. The most recent prompt payment survey for 2013/14 indicates that 100% of invoices were paid in accordance with the terms of this code.

The Foundation's fixed assets consist principally of its I.T. (computer) equipment and software and office furniture, which have been significantly depreciated over their useful lives.

Although not reflected in the accounts, the work of the volunteers attached to the Foundation is estimated to have contributed some 6,000 hours, equivalent to an estimated cost of some £95,000.

SUMMARY of ACTIVITIES

During the year to 31 March 2014, the Board of Trustees held 12 meetings requiring a contribution of some 36 hours in total and as individuals, representing the Foundation, also attended a large number of ceremonial, welfare and social events. In addition the Trustees have been involved in Sub-Committee meetings and various Special Projects, all of which represent further significant commitment on the part of the Board.

In line with the Foundation's Business Plan, the Stakeholders' Group, representing the many facets of the RUC GC Family, continued to meet under the Chairmanship of Leslie Busby, MBE. This group provides a valuable sounding board for consultation and source of ideas.

Royal Ulster Constabulary GC Garden

During this year 2,416 visitors have visited the Garden, bringing the total since the official opening on 2 September 2003 to 35,306.

The Foundation continues to be indebted to the Volunteer Guides who contributed an estimated 600 hours escorting visitors around the Garden, explaining the events on the History Trail and the symbolism of the design of the sculptures. The Guides readily assisted with other events at the Garden and also with stewarding at the annual 'RUC GC Day' Service. During the year some of the Guides attended regularly as members of the group of volunteers who assisted with gardening duties. The Foundation is indebted to this group for their work which included the re-planting of flower borders, bulb planting, general weeding and tidying tasks throughout the Garden. The Volunteer gardeners have contributed some 300 hours of voluntary work.

Visitors to the Garden have included:-

Numerous Church groups;
Police Welfare Associations;
Moira Young at Heart Group;
Moneyreagh Gardening Society;
Morris Minor Owners Club;
Co Antrim Grand Orange Lodge Cultural & Educational Committee;
Army Vehicles Collectors' Club;
Police Motorcycle Club;
Cookstown Voluntary Welfare Group;
Ballymena Voluntary Welfare Group;
RUC GC Memorial Bike Run;
Chinese Student Police Officers;
Ballymena Voluntary Welfare Group;
Senior police officers from Kurdistan;
Senior police officers from Phillipines;

Age NI;
Visitors and competitors attending the WPFG;
Mutual Aid Officers who were here policing the G8 event;
Senior management Northern Ireland Prison Service;
Victims' Commissioner for Northern Ireland;
American students;
Minister of State for NI

In addition, throughout the year, many Police Officers from forces representing various parts of the world have taken the opportunity to visit the Garden while attending conferences and courses with PSNI.

Bramshill – National Police Training College

The annual commemorative lunch was held in the RUC GC Room at Bramshill on 5 June 2013, hosted by Kurt Eyre, Head of College. A party of nine people, led by Foundation Trustee Stephen White, six representing the RUC GC Associations, and three Trustees, made the one day trip which included a tour of College facilities. The Foundation is indebted to the National Police Improvement Agency (College) for their interest in and maintenance of the RUC GC Room.

RUC GC Day

Police officers from across the world attended the Eleventh Annual RUC GC Day Service in St Anne's Church, Dungannon 2 June 2013.

Senior Officers from the FBI, Royal Canadian Mounted Police, Australian Federal Police, An Garda Siochana and a number of Great Britain Forces joined members of the extended Northern Ireland police family at the service which was conducted by The Very Revd. John Mann assisted by Senior Clergy from the four largest denominations in Northern Ireland. The Order of Service contained a special message of support from HRH The Prince of Wales, Patron of the RUC GC Foundation.

Most of the 500 strong congregation was made up of widows, parents, disabled and retired members as well as relatives of deceased officers.

Dignitaries included the Lord Lieutenant for Tyrone. The High Sheriff, Mr David Ford MLA Minister of Justice, DCC Gillespie as well as visitors from the UK mainland. The collection raised £1,864.20 for the RUC GC-PSNI Benevolent Fund.

Training Day

This year Foundation Staff and Volunteers visited the 'City of Culture', Londonderry. The day consisted of a walk across the Peace Bridge, a visit to the Tower Museum, where a discussion took place regarding the Museum's staffing and volunteering arrangements, a walk around the City's Historic Walls and finally a visit to the Cathedral.

National Police Memorial Day

The Annual Service remembering all UK police officers killed in the line of duty was held in Cardiff on the Sunday 29 September 2013, and was attended by three trustees.

Remembrance

RUC GC Garden:- Over 200 people, made up of serving police officers and support staff from Police HQ at Brooklyn, attended a short service of Remembrance held in the RUC GC Memorial Garden on Tuesday 11 November 2013. The Rev. Colin McClure led the service, which included prayers and the two minute silence at 11am. Mr Brian Rea, Chairman of the RUC GC Foundation, laid a wreath on behalf of the Trustees, while the Chief Constable laid a wreath on behalf of the PSNI.

The Memorial Garden was also open on Sunday 9 November 2013 allowing access for anyone wishing to attend. Around 30 availed of the facility. The Chairman attended the Garden of Remembrance at Westminster Abbey for the planting of crosses and a wreath laying ceremony in Westminster Cathedral.

Bursary Scheme

The Chairman and Trustees launched the New RUC GC Foundation Bursary Scheme on 12 March 2013 at the Foundation's Office. Present were ACC Hamilton, Tim Logan, DoJ, Joe Stewart, Director of Human Resources and Dr. John Topping, UUU and Brian Rea representing the NI Policing Board.

The scheme included a number of new innovations. These included: opening the scheme to civilian support staff; reducing the service requirement to two years; involving partner agencies (provided they matched funding); allowing more than one person to submit a proposal; and, obtaining university accreditation, tuition and research support.

24 applications were received and after a rigorous selection process 5 bursaries were awarded. Total associated costs of the 5 bursaries including university support to 3 of the 5 was £21,634.

All recipients completed their research (in 2014) into important subjects (i.e. management of sex offenders, youth justice, and predictive policing and hate crimes) and reported on time (by 31 May 2014). The PSNI feedback was extremely positive and it is planned to offer bursaries again (albeit with a reduced budget).

Hall of Fame

The RUC GC Foundation 'Hall of Fame' Award was presented at the RUC Athletic Association Annual Dinner on Thursday 24 May 2013. This year the award was shared by Harry Taylor (Boxing) and John McDonald (Rugby).

Christmas Reception

The Christmas Reception was held in a new location, Castlereagh Golf Club on Tuesday 3 December 2013. Approximately 100 members of the wider police family attended, this included Volunteer Guides, Gardeners and Oral History Interviewers as well as representatives from DPOA, NIRPOA, Widows' Association, and Parents' Association and also from RUC GC Associations. Senior officers from PSNI were also in attendance. An official from the DoJ attended the event.

Honours and Awards

Chairman, Brian Rea awarded the CBE in the 2013 Queen's Birthday Honours for Services to Policing and the Community in NI.

New Policing Museum

The Museum Project Board continues to work to meet the requirements of the conditions of approval to proceed to Full Business Case. Following delivery of the Grant Thornton Consultancy Report on VAT Issues Trustees have decided that the economic activity floor space in the proposed building should be curtailed and that the subsequent VAT exemptions should be pursued. Further advice has been sought on how the RUC GC Foundation might conduct a programme of fund raising to establish an endowment and a meeting has been arranged with a locally based consultancy with a view to determining approaches and the likely costs of further consultancy assistance. Ground works on the preparations for the submission of a formal request for planning permission are ongoing including the appointment of an Interpretive Design Team. The Police Service of Northern Ireland continues to support the Museum Project.

Oral History Project

The Foundation has prioritised preservation of the Oral History Archive 2013/2014 while seeking to recruit a replacement to the post of Project Manager.

Annual Male Voice Choir Concert

The venue for the annual male voice choir concert was again the Royal Belfast Academic Institute. The Foundation hosted a reception on 1 March 2014 which was attended by various organisations with links to the Foundation. At this event The Northern Ireland Concert Band, amongst other guest artists, provided an uplifting musical programme.

Other Events

Trustees and Volunteers of the Foundation were privileged to attend and support a wide range of events held throughout the year both in Northern Ireland and further afield. These included:

- Launch of book 'RUC Spearhead' – Newforge – 18 April 2013
- DPOA 30th Anniversary Dinner – Ramada Hotel – 3 May 2013
- Annual Sports Award Dinner – Newforge – 10 May 2013
- Garda Wreath laying Memorial Service – Dublin – 18 May 2013
- St. Bride's Church – Doagh – 26 May 2013
- Dedication Service – Tamlaghfinlagan Parish Church – 26 May 2013
- NIRPOA AGM Lunch – Hollywood – 30 May 2013
- RUC GC/PSNI Benevolent Fund Dinner – Europa Hotel – 31 May 2013
- Bramshill visit – England – 5 June 2013
- Royal Ulster Rifles Parade – London – 16 June 2013
- Metropolitan Police Remembrance Service – London – 28 June 2013
- WCFG Service – St Anne's Cathedral, Belfast -23 July 2013
- Day of Commemoration – Glasnevin – 31 August 2013
- Retirement dinner for Jim McDonald – Eagles Nest – 7 September 2013
- RUCGC Association – Methodist Church, Fermanagh – 15 September 2013
- National Police Memorial Day – Cardiff – 29 September 2013
- Festival of Remembrance – Belfast – 19 October 2013
- Westminster Remembrance – London – 7-8 November 2013
- Service of Remembrance – Coleraine – 10 November 2013
- CaP AGM Conference – England – 15 November 2013
- Visit to Fire & Police Museum – Sheffield – 16 November 2013

- Police Male Voice Choir Anniversary Concert – Belfast – 16 November 2013
- Crows on the Wire play – Craigavon – 18 November 2013
- Oral History Network – 23 November 2013
- Meeting with Historical Society – Newforge – 25 November 2013
- Carol Service and Dedication of Clerical Scarf – Cookstown – 1 December 2013
- Carol Service – Warringstown – 1 December 2013
- Wounded Families Coffee Morning – Belfast – 2 December 2013
- ‘Perspectives in Conflict’ Epilogues – Dungannon – 4 December 2013
- D/C/S Todd Christmas Reception – Brooklyn – 5 December 2013
- RUC GC Widows ‘At Home’ – Maryfield – 7 December 2013
- DPOA Christmas Dinner – 16 December 2013
- Victims & Survivors Round Table Event – Stormont Hotel – 17 December 2013
- G Division Carol Service – Londonderry – 18 December 2013
- B District Christmas Brunch – 18 December 2013
- Visit to Museum Stores – Seapark – 15 January 2014
- Peace Building – Queens University – 21 January 2013
- Dealing with the Past Conference Workshop– Belfast – 6 February 2014
- RUC GC Widows’ Association Dinner – Belfast – 21 February 2014
- Dealing with the Past Conference – Belfast – 25 February 2014
- Police Male Voice Concert – Belfast – 1 March 2014

Staff

During what was an extremely busy year, we must also record our thanks to Denise and Eva in the Foundation office and all those volunteers, without whom this organisation and the other police family organisations could not operate.

We are also grateful to the Chief Constable and Senior Officers of the PSNI for their help and support, and record our appreciation to various officials in the Department of Justice for their assistance.

Donations

During 2013/14 the RUC GC Foundation made donations totalling £475 (2012/13: £1,070.06). Further details of the recipients and amounts donated are provided in note 15 of the accounts.

RUC GC Foundation Website

Month	Unique Visitors	Number of Visits	Hits
April	1167	2435	21273
May	984	2164	16540
June	1009	2074	17629
July	901	1894	14458
August	1095	1881	17228
September	1193	1887	13932
October	1276	1902	17417
November	1549	2067	24247
December	1315	1798	14224
January	1373	1999	17835
February	1132	1798	16498
March	1252	1849	17315

The above hits may be analysed as follows:

April/May/June

UK - 67%
USA - 20%
Australia - 2%
Russian Federation - 2 %
Ukraine - 2%
China - 1%
France - 1%
Others - 5%

Oct/Nov/Dec

UK - 64%
USA - 23%
Ireland - 3%
Australia - 1%
China - 3%
Afghanistan - 1%
Canada - 1%
Others - 4%

July/August/September

UK – 66%
USA – 18%
Ireland – 2%
Australia – 2%
Slovak Republic – 2%
Russian Federation – 2%
Ukraine – 1%
Canada – 1%
Others – 6%

Jan/Feb/March

UK - 71 %
USA - 19%
Russian Federation - 1%
Ireland - 1%
China - 1%
Ukraine – 1%
Australia – 1%
Japan – 1%
Germany – 1%
Others – 3%

The RUC GC Foundation operates under a going concern basis and there have been no occasions when this was called into doubt during the 2013-2014 reporting period.

There were no instances relating to personal data relations during the 2013-2014 reporting period.

FINANCIAL REPORT YEAR ENDED 31 MARCH 2014
FINANCIAL AND ADMINISTRATIVE INFORMATION
AT 31 MARCH 2014

Trustees	Mr B Rea, Chairman and Accounting Officer Mr P Aiken Mr M Cameron Mr R McCallum Mr S White Mr R Hussey MLA
Principal Office	Brooklyn 65 Knock Road Belfast BT5 6LE
External Auditor	Comptroller and Auditor General Northern Ireland Audit Office 106 University Street Belfast BT7 1EU
Principal Bankers	Danske Bank 520 Upper Newtownards Road Belfast BT4 3HD

Remuneration Report

Remuneration Policy

The chairman and trustees work wholly on a voluntary basis and receive no remuneration, bonuses, or benefits- in- kind or any pension entitlements. Likewise, Foundation volunteers are not remunerated.

The two permanent full-time members of staff, seconded from the PSNI, are subject to the same level of remuneration and terms and conditions of service within the general pay structure of the PSNI, as approved by the Department of Justice (DoJ). Note 1(i) to the accounts describes the pension policy for these staff.

Service Contracts

PSNI appointments are made in accordance with the PSNI Recruitment Code, which requires appointment to be on merit, based on fair and open competition; and also describes the circumstances where appointments may otherwise be made.

The two permanent officials hold appointments, which are open ended until they reach the normal retirement age. Early termination, other than for misconduct, would result in the individual receiving compensation as set out in the Civil Service Compensation Scheme.

Signed *A Brennan*
Position CHAIRMAN
Date 27/10/15

STATEMENT OF ACCOUNTING OFFICER'S RESPONSIBILITIES

Under the accounts direction issued by the Department of Justice (DoJ), the RUC GC Foundation is required to prepare for each financial year a Statement of Accounts in the form and on the basis specified by the DoJ. The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of the RUC GC Foundation and of its income and expenditure and cash flows for the financial year.

In preparing the accounts, the accounting officer is required to comply with the requirements of the Government Financial Reporting Manual and, in particular, to:

- observe the accounts direction issued by the DoJ, including relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- make judgements and estimates on a reasonable basis;
- state whether applicable accounting standards as set out in the Government Financial Reporting Manual have been followed, and disclose and explain any material departures in the accounts; and
- prepare the accounts on a 'going concern' basis.

The DoJ has appointed the chairman of the RUC GC Foundation as accounting officer of the Foundation. The responsibilities of an accounting officer, including responsibility for the propriety and regularity of the public finances for which the accounting officer is answerable, for keeping proper records and for safe-guarding the RUC GC Foundation's assets, are set out in the management statement and financial memorandum issued by the DoJ.

GOVERNANCE STATEMENT

1. Scope of Responsibility

The RUC GC Foundation was established by virtue of Paragraph 70 of The Police (Northern Ireland) Act 2000 for the purposes of 'marking the sacrifices and honouring the achievements of the Royal Ulster Constabulary'.

The functions of the board of trustees are further outlined in the RUC GC Foundation Regulations 2002 stating that 'The Board of Trustees shall, in consultation with stakeholders, as appropriate, decide on the disbursement of funds and the funding of projects commensurate with its aims of marking the sacrifice and honouring the achievements of the Royal Ulster Constabulary and support professional development of police officers and innovations in policing'.

Since its inception the RUC GC Foundation has been an Executive Non Departmental Public Body. Following the devolution of Policing and Justice functions to the Northern Ireland Assembly in 2010, our sponsor department is the Department of Justice.

The RUC GC Foundation prepares its accounts on a going concern basis. The Trustees are content that under the premises of the RUC GC Foundation Regulations 2002, this basis is appropriate for the future.

The Royal Ulster Constabulary George Cross Foundation has set out in its Corporate Plan its objectives, against which it monitors its performance.

The Corporate plan is developed, discussed, reviewed and updated following the outcomes of the Annual Strategy day.

2. Purpose of the Governance Framework

The Foundation operates within an effective governance framework to enable the Foundation chairman, as accounting officer, to meet his responsibilities as set out in the preceding statement and to enable the board to assure itself of the proper control of the organisation's activities.

Being a small organisation limits the potential to separate duties between staff and therefore the chairman has an executive role in managing and controlling the affairs of the Foundation. This obliges the other trustees to play an active and essential role in the detailed scrutiny of transactions.

Governance controls are aimed at eliminating or managing risk to a reasonable level and while management to date has proven effective, it is kept under regular review, particularly by the independent internal auditor, who reports annually and makes recommendations to address any weaknesses identified.

There have been no Ministerial directions.

3. Governance Framework

The Board, which governs the organisation, consists of a chairman and five trustees. These are ministerial public appointments which do not attract remuneration. Trustees, other volunteers and stakeholders give freely of their time and a range of expertise.

The ‘stakeholders’, as enshrined in the Foundation’s regulations, play a critical role in the good governance of the organisation by ensuring that the needs of the wider policing family shape the services provided. As the principal funding stakeholder, the DoJ also maintains a continuous scrutiny of the Foundation’s activities.

The chairman has a key role in providing effective strategic leadership and operational oversight, including the allocation of responsibility for aspects of the board work and ensuring that members are fully briefed on the work of the Foundation on their appointment.

Trustee members have a corporate responsibility to ensure that the Board discharges its responsibilities effectively and in so doing, they are obliged to attend regularly the formal Board meetings and those additional meetings necessary to carry out their individual assigned duties.

Details of trustees’ attendance at governance and management meetings during the year are recorded below.

The Chairman of Trustees meets with DoJ Officials and accounts for the Foundation’s compliance with the Corporate Governance Code. There have been no departures noted.

The Board adheres to DoJ requirements on all issues affecting its management and is conscious of the requirement to produce good quality data for internal Foundation consumption and that of the DoJ.

4. Trustees' Attendance

Attendance details are analysed over three distinct periods to reflect the transition of trustee membership during the year. The board of trustees changed substantially at 26 July 2012, with the completion of ten years' service by four of the original trustees. The chairman was given an extension of one year to his term, in the interests of business continuity, knowledge transfer and the building of a new management team.

TRUSTEES' ATTENDANCE – 1 April 2013 – 31 March 2014

Name	Trustees' Meetings (12)	S-Holders Group (5)	Audit Committee (4)	Volunteers Meetings (2)	Museum Meetings (9)
Jim McDonald	4 Left 29 July 2013	1	2	1	4
Brian Rea	11 Appointed 6 September 2013	3	3	1	6
Peter Aiken	10	4	4	1	8
Murray Cameron	11	4	3	2	9
Roger McCallum	9	5	-	1	6
Stephen White	8	4	-	1	8
Ross Hussey	0 Appointed 10 March 2014	0	0	0	0

5. DoJ Governance Meetings

Quarterly governance meetings take place between the Foundation chairman, as accounting officer, and DoJ to monitor the Foundation's performance and ensure strategic objectives are being met.

6. Audit Committee

The audit committee is chaired independently by a qualified and experienced accountant and also includes two Foundation trustees. The committee, which meets quarterly, advises the board of trustees on all matters relating to internal control, including the effectiveness of monitoring processes and whether reliance can be placed on internal control systems. The committee's work is informed mainly by the independent findings and advice of the internal auditor and NIAO, the external auditor. It also scrutinises other detailed reports prepared by the accounting officer and his staff and government guidance on matters of audit and accountability.

This committee makes recommendations to the board in relation to accounting policies, and draws attention to the implication of recommendations and findings of both internal and external auditors, as appropriate.

Particular attention is given to the review of;

- Board's risk management systems
- Annual audit plans and reports' findings
- Foundation's draft accounts before submission to the Department of Justice, the board of trustees and the NIAO.
- Foundation policies e.g. gifts & hospitality, counter fraud etc.

There have been no adverse reports issued by the Audit Committee during the year.

7. Significant Internal Control Issues

There were no significant internal control issues identified during the year.

8. Current and Emerging Risks

The Foundation maintains a proportionate risk management system which includes a schedule of prioritised risks, with appropriate management action plans. The most significant current risks are the effective management of the Museum Project and the lack of administrative capacity within the Foundation inherited by the incoming Chairman and Board of Trustees.

The successful implementation of the plans for the new Policing Museum represents the most challenging objective for the Foundation over these next few years. It brings with it a number of significant risks which will require careful and sensitive management. Foundation Trustees form the core of a Project Management Board with representatives from the Chief Constable's Office, Department of Justice, Northern Ireland Policing Board and Strategic Investment Board, which will manage the project and associated

risks. The Project Board will also be informed by advisors including the Curator of the PSNI Police Museum.

This is a major undertaking for the volunteer Foundation Chairman and Trustees who recognise that they will require considerable input from themselves to secure its successful completion.

The replacement of the entire former Board of Trustees, with the exception of the Chairman, Mr Jim McDonald, and the subsequent appointment of a new Chairman of the Foundation has caused a corporate memory deficit and a steep learning curve to ensure proper governance across the range of the Foundation's activities. The delay in appointing a further Trustee to the Board has negatively impacted on the Foundation's ability to effectively manage the transition.

9. Accounting Officer Statement on Assurance

The Board of Trustees are conscious of the need to perform to their highest level and are open and transparent, expressing their views and constantly reviewing their personal performances at meetings of the Trustees. The chairman completes an assessment of the performance and effectiveness of each trustee and these are submitted to the Department of Justice. The chairman's performance and effectiveness is assessed and reported on by a DoJ Senior Official. There have been no adverse comments.

Since its inception the Foundation has secured an independent internal audit service from a reputable external firm of accountants. For the year under review, the independent internal auditor provided a satisfactory level of assurance on the Foundation's system of internal control. From 2013-14, the Foundation's internal audit service will be provided by the internal audit department of the DoJ. While this is a new departure from previous arrangements, as accounting officer I have agreed a new audit plan and this has been endorsed by our audit committee.

For each of its eleven years the Foundation has had an unqualified report from government's external auditor (National Audit Office to 2009-10; and Northern Ireland Audit Office from 2010-11).

Each year the board reflects on its own effectiveness through consideration of feedback from stakeholders, including the DoJ, and through assessment of individual trustee contribution by the Foundation chairman.

As the Foundation operates from the secure environment of police headquarters with well protected office accommodation and police computer network, I am confident that we operate in a physically secure environment. Staff members are long experienced in working within the police environment and continue to be updated on developments to improve the security of information held and used by the Foundation.

Having reviewed the financial year to 31 March 2014, including the risk register, trustee and stakeholder' observations, the findings and advice of the audit committee, the

reports of the internal and external auditors, I am satisfied that the board of trustees has maintained sound systems of governance for the financial year 2013/14.

Signed A Brumby

Date 27/10/15

Position CHAIRMAN

Royal Ulster Constabulary George Cross Foundation

THE CERTIFICATE AND REPORT OF THE COMPTROLLER AND AUDITOR GENERAL TO THE NORTHERN IRELAND ASSEMBLY

I certify that I have audited the financial statements of the Royal Ulster Constabulary George Cross Foundation for the year ended 31 March 2014 under the Royal Ulster Constabulary George Cross Foundation Regulations 2002, as amended by the Government Resources and Accounts Act 2000 (Audit of Public Bodies) Order 2008 and the Northern Ireland Act 1998 (Devolution of Policing and Justice Functions) Order 2010. These comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the related notes. These financial statements have been prepared under the accounting policies set out within them. I have also audited the information in the Remuneration Report that is described in that report as having been audited.

Respective responsibilities of the Accounting Officer and auditor

As explained more fully in the Statement of the Accounting Officer's Responsibilities, the Chairman as Accounting Officer is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. My responsibility is to audit, certify and report on the financial statements in accordance with the Royal Ulster Constabulary George Cross Foundation Regulations 2002, as amended by the Government Resources and Accounts Act 2000 (Audit of Public Bodies) Order 2008 and the Northern Ireland Act 1998 (Devolution of Policing and Justice Functions) Order 2010. I conducted my audit in accordance with International Standards on Auditing (UK and Ireland). Those standards require me and my staff to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the Royal Ulster Constabulary George Cross Foundation's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition I read all the financial and non-financial information in the Annual Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by me in the course of performing the audit. If I become aware of any apparent material misstatements or inconsistencies I consider the implications for my certificate.

I am required to obtain evidence sufficient to give reasonable assurance that the incoming and outgoing resources including expenditure and income recorded in the financial statements have been applied to the purposes intended by the Assembly and the financial transactions recorded in the financial statements conform to the authorities which govern them.

Opinion on regularity

In my opinion, in all material respects the incoming resources and application of outgoing resources including expenditure and income have been applied to the purposes intended by the Assembly and the financial transactions conform to the authorities which govern them.

Opinion on financial statements

In my opinion:

- the financial statements give a true and fair view of the state of the Royal Ulster Constabulary George Cross Foundation's affairs as at 31 March 2014 and of its net incoming resources including expenditure and income and cash flows for the year then ended; and
- the financial statements have been properly prepared in accordance with the Royal Ulster Constabulary George Cross Foundation Regulations 2002, as amended by the Government Resources and Accounts Act 2000 (Audit of Public Bodies) Order 2008 and the Northern Ireland Act 1998 (Devolution of Policing and Justice Functions) Order 2010 and Department of Justice directions issued thereunder.

Opinion on other matters

In my opinion:

- the part of the Remuneration Report to be audited has been properly prepared in accordance with the Royal Ulster Constabulary George Cross Foundation Regulations 2002, as amended by the Government Resources and Accounts Act 2000 (Audit of Public Bodies) Order 2008 and the Northern Ireland Act 1998 (Devolution of Policing and Justice Functions) Order 2010 and Department of Justice directions issued thereunder; and
- the information given in the Chairman's and Trustee's Report and the Management Commentary for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which I report by exception

I have nothing to report in respect of the following matters which I report to you if, in my opinion:

- adequate accounting records have not been kept; or
- the financial statements and the part of the Remuneration Report to be audited are not in agreement with the accounting records; or
- I have not received all of the information and explanations I require for my audit; or
- the Governance Statement does not reflect compliance with Department of Finance and Personnel's guidance.

Report

I have no observations to make on these financial statements.


KJ Donnelly
Comptroller and Auditor General
Northern Ireland Audit Office
106 University Street
Belfast
BT7 1EU

17 December 2015

STATEMENT OF FINANCIAL ACTIVITIES
AT 31 MARCH 2014

	Unrestricted Funds	Restricted Funds	Total Funds 2014	Total Funds 2013
	£	£	£	£
Incoming Resources (Note 2)				
<i>Incoming Resources from generated funds</i>				
Voluntary Income	146,000	-	146,000	164,411
Donations	185	-	185	-
Investment Income	45	-	45	43
<i>Incoming Resources from charitable activities</i>	4,083	-	4,083	23,178
Total Incoming Resources	<u>150,313</u>	<u>-</u>	<u>150,313</u>	<u>187,632</u>
Resources Expended (Note 3)				
<i>Costs of generating funds</i>				
Costs of generating voluntary income	1,088	-	1,088	1,714
<i>Charitable activities</i>	93,106	-	93,106	114,410
<i>Governance Costs</i>	43,003	-	43,003	34,302
Total Resources Expended	<u>137,197</u>	<u>-</u>	<u>137,197</u>	<u>150,426</u>
Net (Outgoing)/Incoming Resources for the Year	13,116	-	13,116	37,206
Total Funds Brought Forward	73,913	10,000	83,913	46,707
Transfer in funds	-	-	-	-
Total Funds Carried Forward	<u>87,029</u>	<u>10,000</u>	<u>97,029</u>	<u>83,913</u>

There were no recognised gains and losses other than the net movement in funds reported above.
All amounts above relate to the continuing activities of the Royal Ulster Constabulary GC Foundation.


The notes on pages 35 to 46 form part of these financial statements.

BALANCE SHEET AT 31 MARCH 2014

	Notes	2014 £	2013 £
FIXED ASSETS			
Tangible Assets	5	26,881	10,713
		<u>26,881</u>	<u>10,713</u>
CURRENT ASSETS			
Stock	6	8,936	9,491
Debtors	7	1,666	317
Cash at Bank and in Hand		96,279	89,526
		<u>106,881</u>	<u>99,334</u>
CURRENT LIABILITIES: amounts falling due within one year	8	36,733	26,134
		<u>36,733</u>	<u>26,134</u>
NET CURRENT ASSETS		<u>70,148</u>	<u>73,200</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>97,029</u>	<u>83,913</u>
NET ASSETS		<u><u>97,029</u></u>	<u><u>83,913</u></u>
 <i>Financed by:-</i>			
FUNDS			
Unrestricted Funds	9	87,029	73,913
Restricted Funds	10	10,000	10,000
TOTAL FUNDS		<u><u>97,029</u></u>	<u><u>83,913</u></u>

The notes on pages 35 to 46 form part of these financial statements.

The financial statements were approved by the trustees and signed on their behalf by:

Accounting Officer 
 Date 27/10/15

CASHFLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2014

	Notes	2014 £	2013 £
Net Cash Inflow/ (Outflow) from Operating Activities	12	23,631	35,044
Capital Expenditure			
Payments to acquire Fixed Assets		<u>(16,878)</u>	<u>(219)</u>
(Decrease)/Increase in Cash during the Year		<u>6,753</u>	<u>34,825</u>

The notes on pages 35 to 46 form part of these financial statements.

1. ACCOUNTING POLICIES

(a) Basis of Accounts.

The financial statements have been prepared on an accruals basis in accordance with the accounts direction given by the DoJ and in accordance with Article 11 of the Royal Ulster Constabulary Foundation Regulations 2002. The accounts are prepared using the modified historic cost convention and follow the requirements of the Government Financial Reporting Manual (FrM).

(b) Accounting Conventions. The accounts have been prepared in accordance with:-

- (i) the accounting and disclosure requirements of the Statement of Recommended Practice 2005 (SORP) "Accounting and Reporting by Charities" to the extent that such requirements are appropriate to the Foundation and are in line with the requirements of the accounts Direction.
- (ii) Standards issued by the Accounting Standards Board.
- (iii) Disclosure and accounting requirements of the DFP.
- (iv) The accounting and disclosure requirements of the accounts direction and conditions of grant issued to the Foundation by the DoJ.

(c) Income - All income is accounted for on a receivable basis. Grant-in-Aid from the DoJ unless for one-off specified purposes is allocated to the general fund and is taken to the Statement of Financial Activities for the year in which it relates. Bank interest is accounted for on an accruals basis.

(d) Resources Expended - Expenditure is classified under the principal categories of charitable and other activities, rather than the type of expense in order to provide more useful information to users of the financial statements. Charitable expenditure and governance costs comprise direct expenditure including direct staff costs attributable to the activities. Where costs cannot be directly attributable they are allocated to the activities on an equally spread basis as the amount of money is considered small.

(e) Fixed Assets and Depreciation

The RUC GC Foundation's policy is to capitalise all fixed assets and initially record them at cost. Assets Under Construction are not depreciated.

Depreciation is calculated to write off the cost of fixed assets on the following basis:

IT Equipment & Software 25% straight line

Fixtures & Fittings 20% straight line

Assets Under Construction 0%

No adjustment has been made for the revaluation of fixed assets on the grounds that it would not have a material impact on the accounts.

(f) Fund Accounting

The Foundation has various types of funds for which it is responsible and which require separate disclosure. These are as follows:-

(i) Restricted Funds

Donations received which are designated by the donor for specific reasons. Such purposes are within the overall aim of the organisation.

(ii) Unrestricted Funds

Funds which are expendable at the discretion of the Foundation in furtherance of the objects of the Foundation.

(iii) Designated Funds

Funds which are expendable at the discretion of the Foundation and have been designated for a particular purpose.

(g) Value Added Tax

The Foundation is not eligible to register for VAT and all costs are shown inclusive of VAT.

(h) Stock

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs. The Foundation carries a number of items for distributions as gifts; these items are branded and have either nil or negligible realisable value and are therefore not included in the valuation of stock.

(i) Pensions

Past and present employees are covered by the provisions of the Civil Service Pension Schemes. The defined elements of the schemes are unfunded and are non-contributory except in respect of dependent's benefits. The parent organisation recognises the expected cost of these elements on a systematic and rational basis over the period during which it benefits from employees' services by payment to the Principal Civil Service Pension Schemes NI (PCSPS (NI)) of amounts calculated on an accruing basis. Liability for payment of future benefits is a charge on the PCSPS (NI). In respect of the defined contribution elements of the schemes, the organisation recognises the contributions payable for the year.

(j) Accounting standards, interpretations and amendments to published standards and FReM issued and effective in 2013-14 for the first time

The RUC GC Foundation has reviewed the standards, interpretations and amendments to published standards and FReM that became effective during 2013-14. The adoption of these standards are either not relevant to the RUC GC Foundation's operations or have not had a significant impact on the financial position or results of the RUC GC Foundation.

(k) Accounting standards, interpretations and amendments to published standards not yet effective

The RUC GC Foundation has reviewed the additional or revised accounting standards and new (or amendments to) interpretations contained within the Government Financial Reporting Manual (FReM) 2013/14 and considers that these changes are not relevant to its operations.

(l) Financial Reporting – Future Developments

In addition, there are a number of future developments that will impact the RUC GC Foundation including:

Standard	Description of Revision	Effective Date	Comments
IAS 18 replacement - Revenue Recognition and Liabilities Recognition	Re-issued in November 2011, the Exposure Draft sought to develop a single conceptual model, and general principles, for determining when revenue should be recognised in the financial statements – replacing IAS 18 and IAS 11 Construction Contracts.	Effective no earlier than 1 January 2015 (as per exposure draft)	Although the exposure draft seems relatively straightforward, and potentially applicable in full (as IAS 11 and 18 currently are), there will need to be due process undertaken to consider the impact of the final IFRS once issued.
IFRS 9 - Financial Instruments (new)	The project has three phases addressing classification and measurement, impairments and hedge accounting.	Subject to consultation	There are likely to be elements of the final proposals that will require further review By HM Treasury and other Relevant Authorities before due

process and
consultation.
However, this due
process cannot
commence until a
final IFRS has been
issued.

The RUC GC Foundation has considered the remaining additional or revised accounting standards and new (or amendments to) interpretations contained within FReM 2014-15. The RUC GC Foundation considers that these changes are not relevant to its operations.

2) Incoming Resources

a) Analysis of incoming resources from generated funds

	Unrestricted Funds	Restricted Funds	Total 2014 £	Total 2013 £
<i>Voluntary Income</i>				
Government Grants	146,000	-	146,000	162,000
Donations	185	-	185	2,411
	<u>146,185</u>	<u>-</u>	<u>146,185</u>	<u>164,411</u>
<i>Investment Income</i>				
Bank Interest Received	<u>45</u>	<u>-</u>	<u>45</u>	<u>43</u>

b) Analysis of incoming resources from charitable activities

Heritage Lottery Fund	-	-	-	3,430
Sales Income	3,340	-	3,340	3,128
Other Income	743	-	743	16,620
	<u>4,083</u>	<u>-</u>	<u>4,083</u>	<u>23,178</u>

3) Resources expended

a) Analysis of costs of generating voluntary income

	Total 2014 £	Total 2013 £
Guide Expenses	533	456
Promotional Booklet	555	1,258
	<u>1,088</u>	<u>1,714</u>

b) Analysis of Charitable & Governance costs

	Staff costs	Support costs	Other direct costs	Total 2014	Total 2013
	£	£	£	£	£
Unrestricted funds					
Bursary Grant	6,960	-	14,674	21,634	4,120
Hospitality	9,575	525	1,706	11,806	7,159
Annual Church Service	7,543	525	3,099	11,167	11,508
Concerts & Reception	870	524	300	1,694	1,272
Newforge Reception	-	524	1,016	1,540	1,829
Promotional Gifts	-	524	44	568	1,582
Garden Exps & Maintenance	8,556	524	16,070	25,150	22,451
Museum	-	524	7	531	5,268
Special Events	7,222	524	4,854	12,600	12,213
National Memorial Arboretum	-	524	-	524	1,416
Oral History Project	-	523	3,067	3,590	5,905
Donations	1,305	522	475	2,302	1,836
	42,031	5,763	45,312	93,106	76,559
Governance	17,554	521	24,928	43,003	34,302
Total of Unrestricted costs	59,585	6,284	70,240	136,109	110,861
Restricted funds					
90th Anniversary	-	-	-	-	37,851
Total of Restricted costs	-	-	-	-	37,851
	59,585	6,284	70,240	136,109	148,712

c) Analysis of support costs

	Admin & Sundry	Postage & Stationery	Depreciation Costs	Total 2014	Total 2013
	£	£	£	£	£
Bursary Grant				-	-
Hospitality	289	176	60	525	768
Annual Church Service	289	176	60	525	768
Concerts & Reception	289	176	59	524	768
Newforge Reception	289	176	59	524	768
Promotional Gifts	289	176	59	524	768
Garden Exps & Maintenance	289	176	59	524	768
Museum	289	176	59	524	768
Special Events	289	176	59	524	768
National Memorial Arboretum	289	176	59	524	768
Oral History Project	289	175	59	523	766
Donations	289	174	59	522	766
Governance	288	174	59	521	766
	3,467	2,107	710	6,284	9,210

d) Analysis of governance costs

	Total 2014	Total 2013
	£	£
Legal & professional fees	3,960	2,340
Audit fees	9,263	15,161
Costs of AGM & Trustee travel etc	11,705	6,658
Apportionment of staff and support costs	18,075	10,143
	43,003	34,302

4. STAFF COSTS AND NUMBERS

Wages represent amounts paid to the Police Service of Northern Ireland (PSNI) for two PSNI staff on secondment to the Foundation. Trustees, including the chairman/accounting officer, receive no remuneration nor are there any directly employed staff.

The Foundation meets all of the staff costs for seconded staff as these are incurred. Although these costs are fully re-charged to the Foundation, the PSNI remains the permanent employer with responsibility for their pay, allowances and pension. Details of pension benefits for PSNI Police Staff can be found in the PSNI Annual Report and Accounts for the year ended 31 March 2014.

Amounts payable are in respect of staff on secondment.

	Y/E 31/03/14	Y/E 31/03/13
Total staff Costs	59,585	56,832
Average Number of staff	2	2

5. TANGIBLE FIXED ASSETS

	Asset Under Construction	IT Equipment £	Fixtures & Fittings £	Total £
Cost:				
At 1 April 2013	9,928	14,839	797	25,564
Additions	15,176	1,702	-	16,878
	<u>25,104</u>	<u>16,541</u>	<u>797</u>	<u>42,442</u>
Depreciation:				
At 1 April 2013	-	14,533	318	14,851
Provided during the Year		<u>551</u>	<u>159</u>	<u>710</u>
Depreciation at 31 March 2014	-	15,084	477	15,561
Net Book Value:				
At 31 March 2014	<u>25,104</u>	<u>1,457</u>	<u>320</u>	<u>26,881</u>
At 31 March 2013	<u>9,928</u>	<u>306</u>	<u>479</u>	<u>10,713</u>

6. STOCK

	2014 £	2013 £
Stock	<u>8,936</u>	<u>9,491</u>

7. DEBTORS

	2014 £	2013 £
Debtors	-	-
Prepayments and Accrued Income	1,655	306
Other Debtors	11	11
	<u>1,666</u>	<u>317</u>

There are no intra governmental balances included within debtors for the year end 31 March 2014.

8. CREDITORS & ACCRUALS

	2014 £	2013 £
Trade Creditors	197	16,180
Accruals	36,536	9,954
	<u>36,733</u>	<u>26,134</u>

There are no intra governmental balances included within creditors for the year end 31 March 2014.

Included in accruals above is an amount of £15,176.44 due to Department of Justice (DoJ) for services received in relation to assets under construction.

9. RECONCILIATION OF UNRESTRICTED FUNDS

	2014 £	2013 £
Balance at 1 April 2013	73,913	46,707
Net (Outgoing)/Incoming Resources	13,116	48,757
Transfers to Restricted Funds	-	(21,551)
Balance at 31 March 2014	<u>87,029</u>	<u>73,913</u>
Analysis of Unrestricted reserves at 31 March 2014		
Designated reserves	40,000	
Free reserves	47,029	
	<u>87,029</u>	

The Royal Ulster Constabulary GC Foundation has included in designated funds £20,000 for future essential maintenance work required in the garden and £20,000 for the establishment of an endowment fund in relation to the new policing museum (see note 13 below).

10. RECONCILIATION OF RESTRICTED FUNDS

Fund	01/04/2013	Incoming Resources	Outgoing Resources	Transfers	2014	2013
Police Museum	10,000	-	-		10,000	-

11. RELATED PARTY TRANSACTIONS

The Royal Ulster Constabulary GC Foundation is an executive Non Departmental Public Body sponsored by the Department of Justice (DoJ). In the year to 31 March 2014 the grants received from the DoJ amounted to £146,000 (2013:£162,000).

Other than the reimbursement of travelling expenses, none of the trustees has undertaken any material transactions with the Foundation during the year. Reimbursement of travelling expenses to 11 trustees (2013:11) amounted to £11,705 (2013:£6,658).

12. RECONCILIATION OF RESULT FOR THE PERIOD TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2014 £	2013 £
Result for the period ended 31 March	13,116	37,206
Depreciation	710	464
(Increase)/Decrease in Stock	555	1,258
(Increase)/Decrease in Debtors	(1,349)	2,475
Increase/ (Decrease) in Creditors	<u>10,599</u>	<u>(6,359)</u>
	<u>23,631</u>	<u>35,044</u>

13. CAPITAL COMMITMENTS

As at 31 March 2014 the Royal Ulster Constabulary GC Foundation has been given preliminary approval, by the Department of Finance and Personnel, for the new policing museum subject to five conditions being met by the Foundation. These conditions are set out below:

- i. That the Foundation pursue VAT and rates advice with a view to obtaining exemptions and provide an update on progress within six months of the date of approval;
- ii. That the Foundation begin to establish an endowment and provide a report on the progress within 10 months of the date of approval;
- iii. Approval is subject to planning permission being obtained;
- iv. The DoJ will cover depreciation costs for the first five years;
- v. The Foundation accepts full responsibility for any further revenue and capital funding gaps.

14. COMMITMENTS UNDER OPERATING LEASES

As at 31 March 2014 the Royal Ulster Constabulary GC Foundation had no commitments under operating leases (2013:£Nil).

15. DONATIONS

The following donations were made by the Foundation during the year ended 31 March 2014.

VC & GC Association	£ 50.00
Newtownabbey Boys Brigade	£ 50.00
Stephen Eadie	£ 25.00
Fermanagh Branch GC Association	£ 50.00
Coleraine Branch GC Association	£ 50.00
Ballymena Branch GC Association	£ 50.00
Newtownards Branch GC Association	£ 50.00
RUC GC Association Armagh	£ 50.00
Banbridge Branch GC Association	£ 50.00
Omagh Branch GC Association	<u>£ 50.00</u>
Total	<u>£ 475.00</u>

The following donations were made by the foundation during the year ended 31 March 2013.

Tom Richardson	£ 50.00
RUC GC Association Armagh	£ 620.06
East Tyrone RUC GC Association	<u>£ 400.00</u>
Total	<u>£1,070.06</u>

16. CONTINGENT LIABILITIES

As at 31 March 2014 the Royal Ulster Constabulary GC Foundation has no contingent liabilities (2013:£Nil).

17. POST BALANCE SHEET EVENTS

There are no post balance sheet events to report.

18. LOSSES AND SPECIAL PAYMENTS

There were no losses or special payments during the year ended 31 March 2014 (2013:£Nil).

19. FINANCIAL INSTRUMENTS

FRS13, Derivatives and Other Financial Instruments, requires disclosure of the role which financial instruments have had during the year in creating or changing the risks an entity faces in undertaking its activities. Due to the non-trading nature of its activities and the way in which Non-Departmental Public Bodies are financed, the Royal Ulster Constabulary GC Foundation is not exposed to the degree of financial risk faced by business entities. Moreover, financial instruments play a much more limited role in creating or changing risk than would be typical of the listed companies to which FRS13 mainly applies. The Foundation has limited year end flexibility. Financial assets and liabilities are generated by day-to-day operational activities and are not held to change the risks facing the Foundation in undertaking its activities.

As permitted by FRS13, debtors and creditors which mature or become payable within 12 months from the balance sheet date have been excluded from this disclosure.

Liquidity Risk

The Foundation is financed by the DoJ and is accountable to the NI Assembly through the Minister of Justice for Northern Ireland and is therefore not exposed to significant liquidity risk.

Interest Rate Risk

All financial assets and financial liabilities of the Foundation with the exception of the No.2 Bank Account carry nil rates of interest and are therefore not exposed to interest-rate risk. The No.2 Bank Account attracts a variable rate of interest payable quarterly.

Currency Risk

The Foundation does not trade in foreign currency and therefore has no exposure to foreign currency risk.

20. NET ASSETS BY FUNDS

	Unrestricted Funds	Restricted Funds	2014	2013
	£	£	£	£
Fixed Assets	1,777	25,104	26,881	10,713
Current Assets	106,809	72	106,881	99,334
Liabilities	(21,557)	(15,176)	(36,733)	(26,134)
Net Assets	87,029	10,000	97,029	83,913

DATE OF AUTHORISATION FOR ISSUE

The annual report and accounts were authorised to be issued on _____
Officer.

by the Accounting

**The trustees would like to express their gratitude
to all who have assisted or supported the Foundation
in any way during the past year.**

The Foundation can be contacted as follows:

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