

# **ANNUAL REPORT AND ACCOUNTS**

## **Royal Ulster Constabulary**

### **GC Foundation**

Report for the period  
1<sup>st</sup> April 2009 to 31<sup>st</sup> March 2010

**OUR PATRON**  
HRH The Prince of Wales

Presented to Parliament 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

Ordered by the House of Commons to be printed on 20 June 2012



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## **FOREWORD**

### **Devolution of policing and justice functions**

On 9 March 2010, the political parties in Northern Ireland agreed that policing and justice functions should devolve to the Northern Ireland Assembly on 12 April 2010. During the period up to the date of devolution, the Royal Ulster Constabulary George Cross (RUC GC) Foundation complied with the corporate governance and accountability framework arrangements issued by the Northern Ireland Office and also the guidance issued by HM Treasury, including Managing Public Money.

The Annual Report and Accounts of the Royal Ulster Constabulary George Cross (RUC GC) Foundation for the year ended 31 March 2010 relate entirely to the period before devolution and will be laid in Parliament. References continue to be made in this report to the Northern Ireland Office as the parent Department during the reporting period.

When policing and justice functions in Northern Ireland were devolved to the Northern Ireland Assembly on 12 April 2010, the Department of Justice was established as a new Northern Ireland Department by the Department of Justice Act (Northern Ireland) 2010.

From this date, the Royal Ulster Constabulary George Cross (RUC GC) Foundation became a 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 years ended 31 March 2011 onwards will be laid in the Northern Ireland Assembly.

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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 year ended 31 March 2010. The Annual Report and Accounts have been prepared in accordance with: the Accounts Direction given by the Secretary of State for Northern Ireland 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 Royal Ulster Constabulary GC and supporting their families. Inter alia, the Foundation also supports the professional development of police officers and innovations in policing.

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 Royal Ulster Constabulary GC Foundation's Charity Number is XR80453.

## **Chairman and Trustees**

Jim McDonald, CBE, LVO, DL, JP, (Chairman)

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

Jim lives in Belfast and is a former Chief Officer of the Labour Relations Agency. He has a background in working with young people having worked with The Prince's Trust for some 25 years. He has experience of consumer affairs and as a qualified Accountant was awarded an MSc in Social Policy from the University of Ulster.

Kate Carlisle, MBE, ex Superintendent

Kate Carlisle served in the Royal Ulster Constabulary GC for 32 years retiring as a Superintendent, in the role of Sub Divisional Commander in June 1995.

She held many posts within the RUC and for several years had responsibility for Management Training of Sergeants, Inspectors and Chief Inspectors. She attended several courses at Police Colleges in England, including CID and Command Courses.

She is married and has one daughter and her interests extend from music, gardening and foreign travel to walking. She is on the Board of Directors of the Police Fund of Northern Ireland, and is currently the Chairman of the RUC Ladies' Choir.

Freddie Hall, OBE, QGM, DL, MA, MCIPD

Freddie Hall served in the Royal Ulster Constabulary GC for 32 years, retiring as an Assistant Chief Constable in March 2001. He held various command posts across Northern Ireland as well as Personnel, Training and Detective appointments at Headquarters. He holds a BA degree in Public Administration and a MA degree in Legal Studies. Mr Hall was awarded the Queen's Gallantry Medal in 1977 and the OBE in 1997.

During his service Mr Hall attended Staff College courses in the UK and USA and served on the Directing staff of the National Police College at Bramshill, England. He also spent an attachment to US Police Departments and has studied policing methods in various European countries. He now works as a Training Consultant and was appointed a Deputy Lieutenant for Co. Antrim in July 2007.

He is a married man with four children, aged 25 – 35 years. His interests include Military history, church work, foreign travel, rambling and sport. He is a past Chairman and now a "Life-member" of the RUC GC Historical Society. He is also a member of the Marie Curie Advisory Board for Northern Ireland.

Dame Geraldine Keegan, DBE, DL, an educationalist

Dame Geraldine was for 18 years, Head of St Mary's College, Derry. During her career, she worked as a senior lecturer in Teacher Training and as Deputy Director of the Northern Ireland Centre for Education Management.

As well as working in the field of education, she holds membership of a number of public and professional bodies, including Northern Ireland representative on the UK Board of Investors in People. She has recently completed a four-year term as Pro-chancellor of the University of Ulster and was appointed a Visiting Professor in Education at the University of Ulster in June 2001.



Because of the success of the school, she is a frequent speaker at conferences worldwide.

In 1995, she was awarded an OBE for “services to education” and was made a Dame in 2000.

### Bertha McDougall, OBE

Bertha McDougall, the widow of part-time RUC Reservist Lindsay McDougall, was educated at Methodist College Belfast and returned to higher education to train as a teacher having taken a break to raise her three sons.

She was a primary school teacher for fifteen years before being seconded to the Northern Ireland Council for Educational Development where she was co-ordinator for EMU (Education for Mutual Understanding) in cross community projects. Her last position was as Principal Officer with the Council for Curriculum Examinations and Assessment (CCEA). She is a Trustee of the Phoenix Energy for Children Charitable Trust.

In October 2005 Bertha was appointed as the Interim Commissioner for Victims and Survivors for a period of one year and was appointed a permanent Commissioner on the 2<sup>nd</sup> June 2008. Her interests are church, singing and travelling.

### Trevor Ringland, MBE, a Belfast solicitor

Trevor Ringland was educated at Larne Grammar School and Queen’s University, Belfast. Both his father and grandfather served in the RUC.

He played rugby for Ulster, Ireland and British Lions and was a member of the Sports Council for Northern Ireland; a member of the Committee of the Irish Rugby Football Union and now serves on the Northern Ireland Policing Board. He is a founding member of the SPARKS (N.I.) charity; a partner of Action Medical Research.

Trevor is a former Non Executive Director of the Independent News & Media (N.I.) Ltd, a Director of Ireland Funds, a member of the Ulster Unionist Party and the IRFU Charitable Trust.

He is a married man with three children.

### Staff Roles

Our staff comprises of two members seconded from the Police Service of Northern Ireland and 47 volunteer workers including six Trustees. This year we recruited one new Guide.

The Foundation does not discriminate against staff on any grounds including disability.

## **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 PRRT (Police Retraining and Rehabilitation Trust) provides training opportunities focused on the needs of our Volunteer staff. At least once a year an 'Away Day' is held for Trustees, Staff and Volunteers to allow the organisation to exchange views and ideas and thereby consolidate.

## **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 church services and other functions throughout the Province.

The Foundation is committed to developing each member of staff so that all reach their 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 involving staff wherever possible, having regular staff meetings and by the issuing of written guidance.

## **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 Secretary of State, the Foundation is charged with preparing its annual accounts to give a true and fair view of the incoming and outgoing resources for the financial year, and the state of affairs at the year-end. The accounts are required to be prepared in accordance with the Financial Reporting Manual, 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 Treasury may issue from time to time in respect of accounts which are necessary to give a true and fair view.

The accounts are audited by the Comptroller and Auditor General. Audit fees for 2009-2010 are set out in Note 4d.

## **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 establish that the Foundation's auditors are made aware of that information.

## **Principal Risks**

The Foundation has conducted a risk analysis which examined the risks to the range of activities of the organisation and the delivery of its objectives. The main risks are seen as: -

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

In each of the above, together with other less likely but potentially damaging risks, the Foundation has put in place contingency plans to reduce or negate any negative impact on its activities.

## **Register of Interests**

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

This Register is maintained by the Chairman and is available for public inspection.

## **Health and Safety**

The areas for which the Foundation has responsibility are all contained within the confines of the Police Service for Northern Ireland's Headquarters and as such all matters concerning Health and Safety are covered by the policies of the PSNI in this regard.

## **Future Developments**

The Foundation has submitted a full business case to the NIO for a new Police Museum, to be erected beside the RUC GC Garden. A decision is awaited. In conjunction with this proposal, an oral history project has been piloted and the full scheme is well under way. Financial assistance is being provided by the Heritage Lottery Fund. Both these projects are essential in the view of the Trustees and our advisors in achieving our primary objective of "marking the sacrifices and honouring the achievements of the Royal Ulster Constabulary".

## **MANAGEMENT COMMENTARY**

### **FINANCIAL REVIEW**

The Royal Ulster Constabulary George Cross Foundation is partially funded by the Northern Ireland Office. The total income for the 12 month period was £212,086. The Foundation prepares estimates and receives a budget to cover Capital, Administrative and Payroll costs.

The Foundation's accounts for the year ended 31 March 2010 have been prepared on an accruals basis. The net incoming/(outgoing) resources for the period is £28,292 (2008/09: (£9,122)). Details of the reconciliation of unrestricted and restricted funds are given in Notes 9 and 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 donors' wishes eg 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 eg 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 is for payment to be made within agreed payment terms or 30 days of receipt of invoices not in dispute for goods and services. The most recent prompt payment survey for 2009-2010 showed that 100% of invoices were paid in accordance with the terms of this code.

The Foundation's Fixed Assets consist of its office equipment.

The work of the volunteers attached to the Foundation is estimated to have contributed some 6000 hours with an equivalent cost of approximately £90,000.

### **SUMMARY OF ACTIVITIES**

During the year to 31 March 2010 the Board of Trustees held 12 meetings requiring a contribution of some 120 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 useful source for consultation and ideas.

### **Royal Ulster Constabulary GC Garden**

During this year 3,383 visitors have been to the Garden, bringing the total since the official opening on 2<sup>nd</sup> September 2003 to 24,782.

The Foundation continues to be indebted to the Volunteer Guides who contributed 568 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, trimming of shrubs, bulb planting, maintenance of the stream and general weeding and tidying tasks throughout the Garden. The Volunteer gardeners have contributed 305 hours of voluntary work.

Visitors to the Garden have included:

The Boys Brigade

Fulbright Scholars

Chinese student officers

SOB Training courses from USA, Canada, and Australia

Senior FBI and RCMP Officers

Various American Universities

Romanian Ambassador

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 or Courses with PSNI.

### **Bramshill - National Police Training College**

The annual commemorative lunch was held in the RUC GC Room at Bramshill on 15 July 2009, hosted by DCC Alf Hitchcock, Head of College. A party of nine people representing the wider RUC GC family, including Trustee Mr Freddie Hall, most of whom had never been to the College, made the one day trip which included a tour of the College facilities. The Foundation is indebted to the National Improvement Agency (College) for its interest in and maintenance of the RUC GC Room. It was noted that the last two entries in the visitors' book were from police officers in places as far apart as the Lebanon and Falkland Islands: hence the interest in and relevance of the Room.

## **Tulliallen – Scottish Police College**

Monday 11 May saw a party of over 40 people, representing the wider RUC GC family travel to Tulliallen, the Scottish Police College, for the dedication of a permanent display of RUC GC items. Also unveiled was a commemorative plaque. The party was welcomed by the Director of the College, Mr John Geates QPM, BSc. Mr Freddie Hall, RUC GC Foundation spoke about the history and significance of the project. The dedication ceremony was carried out by Rev. Baxendale and Mr Jim McClure, QPM, read the RUC GC prayer. After lunch wreaths were laid at the Scottish Police Memorial by Mrs Kate Carlisle, MBE and Mrs Anne Magee and Mr Ray Fitzsimons.

## **Royal Canadian Mounted Police (RCMP) Visit**

Thursday 10<sup>th</sup> September 2009 saw a party of nine people representing the wider RUC GC family set off for Regina, Canada. They went to attend the RCMP National Memorial Service as well as the dedication of a commemorative plaque and citations in honour of all RUC GC officers.

On Saturday 12<sup>th</sup> the group visited the RCMP Heritage Centre. This was of particular interest to the group given the ongoing attempt to get our new museum. After the tour the group was joined by Mrs Mary Wilson, now living in Vancouver. Mary's late husband, Austin was a Detective Inspector in CID and was murdered in Londonderry on 23<sup>rd</sup> March 1987. Mary now has one son serving in the RCMP and another one hoping to join.

On Sunday 13<sup>th</sup> the group attended the National Memorial Service in honour of the 222 fallen members of the RCMP. The day started with a parade at 08.45 followed by a church service which, for the first time, changed from being a purely Christian service to one that included input from Canada's other main religions.

After lunch came the dedication of the plaque. After prayers led by the Depot Chaplain Fred Salerno, Freddie Hall made a short speech in which he thanked the Commanding Officer of the Depot, Assistant Commissioner, Roger Brown, for the invitation to attend the service and for making provision for the plaque. In reply, Asst. Comm. Brown mentioned the important links between policing in the two countries. Freddie Hall then invited the Commanding Officer of the Depot and the RCMP Commissioner to join him in unveiling the plaque. The speeches concluded with one of thanks by the RUC GC Foundation Chairman, Jim McDonald.

## **RUC GC Day**

The seventh Annual 'RUC GC Day' inter-denominational Service, organized by the RUC GC Foundation, was held on Sunday 7 June 2009 in St. Macartin's Cathedral, Enniskillen, led by representatives of the four main church denominations.

The Most Reverend A.E.T. Harper, Church of Ireland Archbishop of Armagh gave the address and this was warmly received by a congregation of approximately 600, which

included the Lord Lieutenant for Co. Fermanagh and other distinguished guests. It was again a privilege to have members of the Victoria Cross and George Cross Association worldwide in attendance. Other groups represented included the Royal Canadian Mounted Police, the Garda Siochana and a number of other British Police Forces and Armed Services.

Security Minister Paul Goggins and Policing Board Chairman, Barry Gilligan, were among the dignitaries attending along with the patron of the RUC GC Association, the Marquess of Salisbury. The Offering, in aid of the RUC GC Benevolent Fund, amounted to £2,326.

The Foundation is indebted to the Rector of St. Macartin's, Rev. Thompson, the Select Vestry and other staff for all their assistance in the planning of the event and the provision of refreshments after the service.

### **National Arboretum**

Significant improvements, funded jointly by the RUC GC Foundation and the RUC GC - PSNI Benevolent Fund were carried out to the RUC GC Memorial. It is hoped to have a re-dedication ceremony later in 2010.

### **Training Day**

On Thursday 3 September 2009 the Foundation's Volunteers attended the annual training day. This year it was a visit to the Doagh Famine Village followed by a tour of Fort Dunree in Donegal. At both venues we were interested in the performance of the local guides, the quality of their presentation and the detail of the information they were imparting.

### **National Police Memorial Day**

The Annual Service remembering all U.K. Police Officers killed in the line of duty took place on Sunday 27 September 2009 in St. David's Hall, Cardiff. This was the sixth Service and large numbers travelled from Northern Ireland to take part. In conjunction with the service the Chief Constable of South Wales Police hosted a reception at the City Hall on Saturday evening. This was a very enjoyable social occasion and was attended by most of the Northern Ireland contingent. During the reception tribute was paid to Sergeant Joe Holness of the National Policing Improvement Agency, project manager of National Police Memorial Day and the initiator of the annual services following the death on duty of one of his colleagues.

The recently appointed PSNI Chief Constable Mr. Matt Baggott held a private reception afterwards for the NI group.

As part of the Act of Remembrance during the service, candles were lit representing each of the four home countries and Mrs. Phyllis Carrothers lit the Northern Ireland candle.

### **Remembrance**

Royal British Legion: - Representatives of the Foundation attended the Royal British Legion, Northern Ireland Branch's Festival of Remembrance in the Waterfront Hall, Belfast on Saturday 31 October 2009 where, once again the Foundation Standard was carried by former Inspector Dessie McCormac during the muster of Standards.

RUC GC Garden:- Approximately 250 people, made up of serving officers and civilian staff from Police HQ at Brooklyn, attended a short informal service of Remembrance held in the RUC GC Garden on Wednesday 11 November. Rev. Colin McClure led the service, which included prayers and the two-minute silence at 11 am. Mr. Jim McDonald, Chairman of the RUCGC Foundation, laid a wreath on behalf of the Trustees, while the Chief Constable laid a wreath on behalf of the PSNI. Arrangements were also made for the RUC GC Garden to be open on Remembrance Sunday 8 November 2009, allowing access for anyone wishing to visit. Around 100 people, mostly relatives and families of those remembered in the Garden, availed of this facility.

London: - A 30 strong group drawn from the RUC GC Association Branches and representatives of the Foundation Guides again took part in the Remembrance Day Parade at Whitehall on Sunday 8 November 2009. The Widows' Association was also represented at the opening of the Field of Remembrance at Westminster Abbey on Thursday 5 November 2009, as well as laying a wreath at the National Police Memorial in Horse Guards.

### **Bursary Scheme 2009**

It was decided to review the Bursary Scheme and therefore none were awarded in this year.

### **“Hall of Fame “Award**

The RUC GC Foundation 'Hall of Fame' Award was presented at the RUC Athletic Association Annual Dinner in May 2009. This year the award went to Mr Duncan Clarke for Hammer Throwing and Mr James Harkin for Small Bore Rifle. Mr Jim McDonald, Chairman of the Foundation made the presentations.

### **Recognition for Founding Member**

Thomas St George McCarthy 1862- 1943 was born in Co Tipperary into a police family, his father being a member of the Irish Revenue Police before transferring to the Irish Constabulary.



McCarthy was both an able scholar and a noted athlete. He was awarded an Irish Rugby Cap in 1882. He joined the Royal Irish Constabulary (RIC) as a cadet in 1882 and after training was posted to Templemore. He was present at the formation of the Gaelic Athletic Association (GAA) in Hayes Hotel which was but a short distance from Templemore. The GAA he saw as a means of diverting young men from crime through sport. However soon after its formation the GAA passed a rule which prevented members of the police from participation and McCarthy was forgotten about.

Following a campaign by members of the Police Historical Society the GAA recognised DI McCarthy RIC as a founding member and at a ceremony in Deansgrange Cemetery Co Dublin marked his grave appropriately.

### **Granard**

On Sunday 28 February 2010 a unique event took place in Granard Co Longford, namely the celebration of Mass for the deceased members of An Garda Siochana, the RIC, the RUC and the PSNI. The Mass was said for those members of the Longford and West Meath Division and was inspired by retired Supt. Pat McCarthy who had spent most of his career in that division.

This is the first time ever that members of the RIC have been commemorated in Ireland and is an indication of the generosity of those organising this Mass remembering the earlier police who died very often in difficult circumstances in the turbulent period of the 1920's.

The Garda were led by the Assistant Commissioner John O'Mahoney, several Chief Superintendents and Superintendents as well as a large party of current Garda all in uniform. The local Superintendent Dermot Mann introduced proceedings and Mr Pat McCarthy read from the altar the names of the 18 members being remembered which included a cross section of the force from Cork to Co Tyrone including a number of cadets from the Auxiliary Division.

Included in the congregation was a group representing the RUC GC led by Chairman of the Foundation Mr Jim McDonald. Placed on the altar were the RIC crest and a crest of An Garda Siochana. The Mass was inclusive with a number of the Garda and two members of the PSNI, in uniform, and a number of invited guests participating.

### **Christmas Reception**

This was held at Newforge Country Club on Tuesday 1 December 2009 and was attended by approximately 150 members of the wider police family. These included the Volunteer Guides as well as representatives of the Disabled Police Officers Association (DPOA), Northern Ireland Retired Police Officers Association (NIRPOA), Widows' Association, Parents' Association and branches of the RUC GC Association. Senior Officers of the PSNI also attended the event.

## **Honours and Awards**

The Foundation was pleased to note the following awards:

Queen's Birthday Honours List:

MBE: Mr Derek Browne, Chairman of Coleraine Branch RUC GC Association and Secretary, Limavady Police Voluntary Welfare Group.

New Year's Honours List:

MBE: Mr Sinclair Scott, Secretary of Armagh Voluntary Welfare Group.

## **Certificates of Appreciation**

Certificates of Appreciation were presented to the following to mark outstanding support and service to the RUC GC in various ways:

Mr Claude Macquigg, MA, BD, H.Dip.Ed

Mr Ivan Topping, LLB, LLM, JP

Mr Sandy Spiers, BEM

## **Media and Publicity**

Representatives of the Foundation joined with the Police Rehabilitation and Re-training Trust in staffing publicity stands at three "Open Days" held at Maryfield, Enniskillen and Coleraine. These provided an opportunity to inform members of the wider police family of the work of the Foundation and proved to be extremely useful.

The Foundation remains grateful to the media for the reporting of events involving the Foundation. Special mention should be made of those individuals involved in the publication of "in-house" police magazines such as Callsign, Police Gazette, Re-union, Proceedings, etc.

## **Diaries**

The Foundation once again produced Diaries for 2010, based on the Northern Ireland Diary as in previous years.

## **Annual Police Male Voice Choir Concert**

The venue for this event in 2010 was the Assembly Hall at the Spires Centre, Belfast. The Foundation again hosted a reception on 12 March 2010 which was attended by representatives of various organisations with links to the Foundation.

## **Proposed New Police Museum**

A final decision on the business case is awaited from the NIO. It is proposed that the project can be completed before the World Police and Fire Games come to Northern Ireland in 2013.

## **Oral History Project**

The Oral History Project is now well established with some 180 interviews completed. The material gathered has been used for the basis of a book prepared by John Nagle and Liam Kelly giving a unique insight into the early years of the Royal Ulster Constabulary. The book '**We Remember – memories of service with the Royal Ulster Constabulary GC 1922 to 1970**' which was launched on 30 March 2010 is now on sale from the Foundation office.

While the publication of this first book marks the end of the concentration of the Project on the period from the RUC GC's inception up to the onset of the 'troubles', interviews relevant to this period of the force's history will still be taken when the opportunity is presented. Interviewers will now gather material relating to the later period and already almost 100 former officers and their family members have indicated their willingness to be involved.

## **'Special Visitor' Events**

The Foundation hosted two such events during the year involving some 40 people. These allow for an exchange of views with key personalities and other opinion formers, concluding with a tour of the RUC GC Garden. Feedback has been very favourable.

## **Letters/Messages of Appreciation**

During the year the Foundation received 84 messages of appreciation from visitors and other interested groups. Web site hits this year were 14,400.

## **Other Events**

Trustees and volunteers of the Foundation were privileged to attend and support a wide range of ceremonial, social, welfare and religious events organised throughout the year both in different parts of the Province and further afield. These included:

- Armagh Voluntary Welfare Group: 19 April 2009 - Service of Praise and Thanksgiving, Tandragee Presbyterian Church
- RUC GC 'Hall of Fame' Sports Awards - May 2009 at Newforge
- Kilbride Parish Church: 17 May 2009 - Service of Thanksgiving
- Hillsborough Castle: 20 May 2009 - Garden Party hosted by the Secretary of State

- Ulster Defence Regiment Association Annual Service: 24 May -St. John's Parish Church, Castlereagh
- DPOA May Ball: 30 May 2009 - Belfast
- RUC GC Benevolent Fund: 5 June 2009 - Annual Dinner in Belfast
- Army Benevolent Fund Concerts: 24 July and 22 October 2009 -Hillsborough and Lisburn
- Dedication of Royal Army Nursing Corps Memorial Window: 14 October - St Anne's Cathedral
- RUC GC Widows' Association Social evening: 16 October 2009 - Armagh
- Royal Irish Regiment Remembrance Service: 1 November 2009 - St Anne's Cathedral
- Omagh District Police Voluntary Welfare Support Group: 15 November - Re-dedication of Memorial plaque in Omagh new PSNI station
- Dedication of Memorial to the late District Inspector St. George McCarthy RIC: 18 November 2009 - Dublin
- Armagh Voluntary Welfare Annual Dinner: 27 November 2009 - Armagh
- RUC GC Parents' Association Christmas Lunch: 2<sup>nd</sup> December 2009 -Antrim
- Omagh District Voluntary Welfare Group Annual Dinner: 4 December 2009 - Omagh
- RUC GC Widows' Association 'at home' Coffee morning: 5 December 2009 - Belfast
- East Tyrone RUC GC Association Carol Service: 6 December - New Mills Presbyterian church
- Lurgan Voluntary Welfare Group: 6 December 2009\_- Carol Service in Holy Trinity Church, Waringstown
- Fermanagh Voluntary Welfare/NIRPOA Carol Service: 11 December 2009 - Enniskillen
- DPOA Christmas Dinner: 12 December 2009 - Carrickfergus
- Chief Constable's Christmas Reception: 14 December 2009 -Garnerville
- Royal British Legion Annual Conference: 16 January 2010 -Ballymena
- Voluntary Welfare Groups Briefing Day: 16 February 2010 - Antrim
- RUC GC Widow's Association Annual Dinner: 19 February 2010 - Limavady
- Memorial Service in Downshire Presbyterian Church Newry: 28<sup>th</sup> February 2010
- Police Male Voice Choir Concert - 12 March 2010 - Belfast
- Service re closure of Military Wing at Musgrave Park Hospital - 28 March 2010 - Belfast

## **Staff**

During what has been 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 Police Service of Northern Ireland for their help and support, together with various officials at the Northern Ireland Office.

Signed *Jim M' Donnell*

Date *23 March 2012*

## **REMUNERATION REPORT**

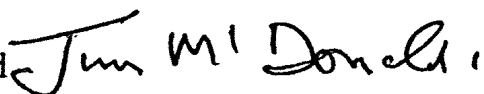
### **Remuneration Policy**

The Chairman and Trustees work on an entirely voluntary basis and receive no remuneration. The two permanent staff seconded from the PSNI are subject to the same level of remuneration and terms and conditions of service within the general pay structure approved by the NIO. Note 1 to the accounts refers to the pension policy.

### **Service Contracts**

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

The two permanent officials hold appointments, which are open ended until they reach 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 

Date 23 March 2012

## **FINANCIAL REPORT YEAR ENDED 31 MARCH 2010**

### **FINANCIAL AND ADMINISTRATIVE INFORMATION AT 31 MARCH 2010**

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**TRUSTEES:**                      Mr J McDonald              Chairman and Accounting Officer  
   Mrs C Carlisle  
   Dame G Keegan  
   Mr F Hall  
   Mrs B McDougall  
   Mr T Ringland

**PRINCIPAL OFFICE:**              Brooklyn  
   65 Knock Road  
   BELFAST  
   BT5 6LE

**AUDITOR:**                              Comptroller and Auditor General  
   National Audit Office  
   157-197 Buckingham Palace Road  
   Victoria  
   LONDON  
   SW1W 9SP

**PRINCIPAL BANKERS:**              Northern Bank  
   520 Upper Newtownards Road  
   BELFAST  
   BT4 3HD

## **STATEMENT OF THE FOUNDATION'S AND ACCOUNTING OFFICER'S RESPONSIBILITIES**

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From 1 April 2005 the status of the Foundation has been changed from an Advisory Non Departmental Public Body to that of an Executive Non Departmental Public Body.

Under Government's Accounting Rules the Foundation is required to prepare financial statements each year in the form and on the basis determined by the Secretary of State for Northern Ireland. The financial statements are prepared on an accruals basis and are required to show a true and fair view of the Foundation's state of affairs at the year-end and of its incoming and outgoing resources for the financial year.

In preparing these accounts the Accounting Officer is required to: -

- observe the 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 have been followed, and disclose and explain any material departures in the accounts; and
- prepare the accounts on a going concern basis.

The Accounting Officer for the Northern Ireland Office has appointed the Chairman of the Foundation as Accounting Officer. His responsibilities as Accounting Officer, including his responsibility for the propriety and regularity of the public finances, for keeping proper records and the safeguarding of the Foundation's assets are set out in the Financial Memorandum between the Northern Ireland Office and the Foundation.



# **STATEMENT ON INTERNAL CONTROL**

## **1. Scope of Responsibility**

As Accounting Officer, I have responsibility for maintaining a sound system of internal control that supports the achievement of the Royal Ulster Constabulary GC Foundation's policies, aims and objectives, whilst safeguarding the public funds and the foundation's assets for which I am personally responsible, in accordance with the responsibilities assigned to me in Managing Public Money.

In addition, I have regular meetings with N.I.O. staff at which progress in achieving the Foundation's objectives.

In particular, I exercise the following responsibilities:

On managing risk and resources, I:

- ensure that a system of risk management is maintained to inform decisions on financial and operational planning and to assist in achieving objectives and targets.
- ensure that an effective system of programme and project management and contract management is maintained.
- ensure that all public funds made available to the Foundation are used for the purpose intended by Parliament, and those monies, together with the foundation's assets, equipment and staff, are used economically, efficiently and effectively.
- ensure that adequate internal management and financial controls are maintained by the Foundation, including effective measures against fraud and theft.
- maintain a comprehensive system of internal delegated authorities which are notified to all staff, together with a system for regularly reviewing compliance with these delegations.
- ensure that effective personnel management policies are maintained.

## **2. Purpose of the System of Internal Control**

The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the Foundation's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and

economically. The system of internal control has been in place in the Royal Ulster Constabulary George Cross Foundation for the year ended 31 March 2010 and up to the date of approval of the annual report and accounts, and accords with HM Treasury guidance.

### 3. Capacity to handle risk

As Accounting Officer, it is my duty to implement the risk management process including review of the process. My Board is kept apprised of the performance of staff in this area and staffs are equally committed to the operation of this system.

### 4. The Risk and Control Framework

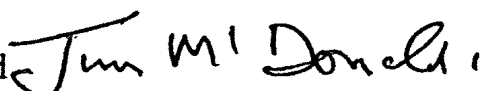
Staffs are involved in decision making relating to the possible impact of risk in ensuring that all public funds made available to the Foundation are used for the purpose intended by Parliament, and that such monies, together with the Foundation's assets, equipment and staff is used economically, efficiently and effectively.

### 5. Review of Effectiveness

As Accounting Officer, I also have responsibility for reviewing the effectiveness of the system of internal control. My review of the effectiveness of the system of internal control is informed by the work of the internal auditors and comments made by the external auditors in their management letter and other reports. There is a plan to ensure continuous improvement of the systems in place.

### 6. Internal Audit

The Foundation is subject to internal audit examination. The Foundation's internal audit service is contracted out to a firm of Accountants whose work is in accordance with Government Internal Audit Standards. A report is prepared following the audit, a copy of which comes to me as Chairman and copies go directly to the Police Division at the Northern Ireland Office (N.I.O.) and the Head of Internal Audit N.I.O. A satisfactory level of assurance on the effectiveness of the Foundation's internal control systems was provided by Internal Audit for the year ended 31 March 2010.

Signed 

Date 23 March 2012

# Audit Certificate and Report of the Comptroller and Auditor General

Royal Ulster Constabulary George Cross Foundation

## **INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF THE ROYAL ULSTER CONSTABULARY GEORGE CROSS FOUNDATION**

I have audited the financial statements of the Royal Ulster Constabulary George Cross Foundation for the year ended 31 March 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.

### **Respective responsibilities of the Foundation, Accounting Officer and auditor**

The Foundation and Chairman as Accounting Officer are responsible for preparing the Annual Report, which includes the Remuneration Report, and the financial statements in accordance with the Royal Ulster Constabulary George Cross Foundation Regulations 2002 and directions made thereunder by the Secretary of State for Northern Ireland, and for ensuring the regularity of financial transactions. These responsibilities are set out in the Statement of the Foundation's and Accounting Officer's Responsibilities.

My responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements, and with International Standards on Auditing (UK and Ireland).

I report to you my opinion as to whether the financial statements give a true and fair view and whether the financial statements have been properly prepared in accordance with the Royal Ulster Constabulary George Cross Foundation Regulations 2002 and directions made thereunder by the Secretary of State for Northern Ireland. I report to you whether, in my opinion, the information, which comprises the Chairman's and Trustees' Report and Management Commentary, included in the Annual Report, is consistent with the financial statements. I also report whether in all material respects the incoming and outgoing resources have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them.

In addition, I report to you if the Royal Ulster Constabulary George Cross Foundation has not kept proper accounting records, if I have not received all the information and explanations I require for my audit, or if information specified by relevant authorities regarding remuneration and other transactions is not disclosed.

I review whether the Statement on Internal Control reflects the Royal Ulster Constabulary George Cross Foundation's compliance with HM Treasury's guidance, and I report if it does not. I am not required to consider whether this statement covers all risks and controls, or form an opinion on the effectiveness of the Royal Ulster Constabulary George Cross Foundation's corporate governance procedures or its risk and control procedures.

I read the other information contained in the Annual Report and consider whether it is consistent with the audited financial statements. This information comprises the Foreword, the Financial Report and the Remuneration Report. I consider the implications for my report if I become aware of any apparent misstatements or material inconsistencies with the financial statements. My responsibilities do not extend to any other information.

## **Basis of audit opinions**

I conducted my audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. My audit includes examination, on a test basis, of evidence relevant to the amounts, disclosures and regularity of financial transactions included in the financial statements. It also includes an assessment of the significant estimates and judgments made by the Royal Ulster Constabulary George Cross Foundation and Accounting Officer in the preparation of the financial statements, and of whether the accounting policies are most appropriate to the Royal Ulster Constabulary George Cross Foundation's circumstances, consistently applied and adequately disclosed.

I planned and performed my audit so as to obtain all the information and explanations which I considered necessary in order to provide me with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error, and that in all material respects the incoming and outgoing resources have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them. In forming my opinion I also evaluated the overall adequacy of the presentation of information in the financial statements.

## **Opinions**

In my opinion:

- the financial statements give a true and fair view, in accordance with the Royal Ulster Constabulary George Cross Foundation Regulations 2002 and directions made thereunder by the Secretary of State for Northern Ireland, of the state of the Royal Ulster Constabulary George Cross Foundation's affairs as at 31 March 2010 and of its incoming resources and application of resources for the year then ended;
- the financial statements have been properly prepared in accordance with the Royal Ulster Constabulary George Cross Foundation Regulations 2002 and directions made thereunder by the Secretary of State for Northern Ireland; and
- information, which comprises the Chairman and Trustees Report and Management Commentary included within the Annual Report, is consistent with the financial statements.

## **Opinion on Regularity**

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

## **Report**

I have no observations to make on these financial statements.

*Amyas C E Morse  
Comptroller and Auditor General  
National Audit Office  
157-197 Buckingham Palace Road  
Victoria  
London  
SW1W 9SP*

*15 May 2012*

STATEMENT OF FINANCIAL ACTIVITIES  
AT 31 MARCH 2010

	Unrestricted Funds £	Restricted Funds £	Total Funds 2010 £	Total Funds 2009 £
<b>Incoming Resources (Note 2)</b>				
<i>Incoming Resources from generated funds</i>				
Voluntary Income	164,980	25,000	189,980	158,022
Investment Income	51	-	51	1,259
<i>Incoming Resources from charitable activities</i>	8,335	13,720	22,055	1,891
<b>Total Incoming Resources</b>	<u>173,366</u>	<u>38,720</u>	<u>212,086</u>	<u>161,172</u>
<b>Resources Expended (Note 3)</b>				
<i>Costs of generating funds</i>				
Costs of generating voluntary income	753	-	753	3,597
<i>Charitable activities</i>	110,172	52,230	162,402	138,084
<i>Governance Costs</i>	20,639	-	20,639	28,613
<b>Total Resources Expended</b>	<u>131,564</u>	<u>52,230</u>	<u>183,794</u>	<u>170,294</u>
Notional cost of Capital	(1,805)	-	(1,805)	(1,470)
<b>Net (Outgoing)/Incoming Resources for the Year</b>	39,997	(13,510)	26,487	(10,592)
Credit in respect of Notional cost of Capital	1,805	-	1,805	1,470
Net movement in Funds	41,802	(13,510)	28,292	(9,122)
Total Funds Brought Forward	34,887	2,547	37,434	46,556
Transfer in funds	<u>(12,879)</u>	<u>12,879</u>	<u>-</u>	<u>-</u>
Total Funds Carried Forward	<u>63,810</u>	<u>1,916</u>	<u>65,726</u>	<u>37,434</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 29 to 38 form part of these financial statements

BALANCE SHEET AT 31 MARCH 2010

	Notes	2010 £	2009 £
<b>FIXED ASSETS</b>			
Intangible Assets	5	-	-
Tangible Assets	6	933	646
		<u>933</u>	<u>646</u>
<b>CURRENT ASSETS</b>			
Stock	7	3,842	1,010
Other Debtors	7	7,473	3,718
Cash at Bank and in Hand		72,856	39,766
		<u>84,171</u>	<u>44,494</u>
<b>CREDITORS:</b> amounts falling due within one year	8	19,378	7,706
		<u>64,793</u>	<u>36,788</u>
<b>NET CURRENT ASSETS</b>			
		<u>65,726</u>	<u>37,434</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>65,726</u>	<u>37,434</u>
<b>NET ASSETS</b>		<u>65,726</u>	<u>37,434</u>
		<u>=====</u>	<u>=====</u>
<b>Financed by:-</b>			
<b>FUNDS</b>			
Unrestricted Funds	9	63,810	34,887
Restricted funds	10	1,916	2,547
<b>TOTAL FUNDS</b>		<u>65,726</u>	<u>37,434</u>
		<u>=====</u>	<u>=====</u>

The notes on pages 29 to 38 form part of these financial statements.

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

Signed *Jim M' Donnell*  
Date *23 March 2012*

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2010

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	Notes	2010 £	2009 £
Net Cash Inflow/ (Outflow) from Operating Activities	12	33,812	(9,759)
<u>Capital Expenditure</u>			
Payments to acquire Fixed Assets		<u>(722)</u>	<u>_(549)</u>
(Decrease)/Increase in Cash in the Year		<u>33,090</u>	<u>(10,308)</u>

The notes on pages 29 to 38 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 Secretary of State for Northern Ireland and in accordance with Article 11 of the Royal Ulster Constabulary Foundation Regulations 2002. The accounts are prepared using the historic cost convention and follow the requirements of the Government Financial Reporting Manual (FreM).

**(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 Treasury.
- (iv) The accounting and disclosure requirements of the Accounts Direction and conditions of grant issued to the Foundation by the Secretary of State for Northern Ireland.

**(c) Income** - All income is accounted for on a receivable basis. Grant-in-Aid from the Treasury through the Northern Ireland Office 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 cost of assets comprises purchase price plus installation charges where applicable. Assets (both tangible and intangible) are capitalised as Fixed Assets if they are intended for use on a continuous basis. Depreciation is calculated to write off the cost of Fixed Assets on the following basis:

Computer Equipment & Software 25% straight line.

**(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) Notional Charges**

A notional charge, reflecting the cost of capital utilised by the Foundation, is included in the operating costs. The charge is calculated at the government's standard rate of 3.5% in real terms using the average net book values of the assets and liabilities.

**(h) Value Added Tax**

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

**(i) 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.



**(j) 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.

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2) **Incoming Resources**

a) **Analysis of incoming resources from generated funds**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2010 £</b>	<b>Total 2009 £</b>
<i>Voluntary Income</i>				
Government Grants	158,000	-	158,000	150,000
Community Relations Council	1,790	-	1,790	2,126
Police Federation	-	-	-	-
Benevolent Fund	-	25,000	25,000	-
Historical Society	-	-	-	-
Donations	5,190	-	5,190	5,896
	<u>164,980</u>	<u>25,000</u>	<u>189,980</u>	<u>158,022</u>
<i>Investment Income</i>				
Bank Interest Received	<u>51</u>	<u>-</u>	<u>51</u>	<u>1,259</u>

b) **Analysis of incoming resources from charitable activities**

Heritage Lottery Fund	-	13,720	13,720	-
Sales Income	872	-	872	772
Other Income	7,463	-	7,463	1,119
	<u>8,335</u>	<u>13,720</u>	<u>22,055</u>	<u>1,891</u>

Included in Donation is an amount of £876.55 in respect of services donated during the year.

3) Resources expended

a) Analysis of costs of generating voluntary income

	<b>Total 2010 £</b>	<b>Total 2009 £</b>
Guide Expenses	643	2,421
Promotional Booklet	110	1,176
	<u>753</u>	<u>3,597</u>

b) Analysis of Charitable & Governance costs

	<b>Staff costs</b>	<b>Support costs</b>	<b>Other direct costs</b>	<b>Total 2010</b>	<b>Total 2009</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Unrestricted funds					
Bursary Grant	-	-	-	-	19,442
Hospitality	1,544	479	2,620	4,643	2,903
Annual Church Service	7,722	479	4,780	12,981	14,716
Concerts & Reception	4,118	478	470	5,066	3,111
Newforge Reception	3,604	478	1,049	5,131	4,293
Promotional Gifts	-	478	1,909	2,387	1,302
Garden Exps & Maintenance	13,385	477	23,957	37,819	29,580
Museum	-	477	27	504	8,756
Special Events	11,326	477	23,661	35,464	18,123
Donations	-	477	5,700	6,177	5,582
	<u>41,699</u>	<u>4,300</u>	<u>64,173</u>	<u>110,172</u>	<u>107,808</u>
Governance	6,693	477	13,469	20,639	28,613
Total of Unrestricted charitable & governance costs	<u>48,392</u>	<u>4,777</u>	<u>77,642</u>	<u>130,811</u>	<u>136,421</u>
Restricted funds					
National Memorial Arboretum	1,030	-	36,682	37,712	-
Oral History Project	2,059	254	11,549	13,862	13,062
St. Annes Commemorative Window	-	-	656	656	17,214
Total of Restricted charitable & governance costs	<u>3,089</u>	<u>254</u>	<u>48,887</u>	<u>52,230</u>	<u>30,276</u>
	<u>51,481</u>	<u>5,031</u>	<u>126,529</u>	<u>183,041</u>	<u>166,697</u>

c) Analysis of support costs	Admin & Sundry	Postage & Stationery	Depreciation Costs	Total 2010	Total 2009
	£	£	£	£	£
Bursary Grant	-	-	-	-	670
Hospitality	375	86	18	479	670
Annual Church Service	375	86	18	479	669
Concerts & Reception	375	85	18	478	669
Newforge Reception	375	85	18	478	669
Promotional Gifts	375	85	18	478	671
Garden Exps & Maintenance	374	85	18	477	671
Museum	374	85	18	477	671
Special Events	374	85	18	477	671
Donations	374	85	18	477	671
Governance	374	85	18	477	671
	<u>3,745</u>	<u>852</u>	<u>180</u>	<u>4,777</u>	<u>7,373</u>

d) Analysis of Governance Costs	Total 2010	Total 2009
	£	£
Legal & professional fees	1,175	856
Audit fees	6,827	4,393
Costs of AGM & Trustee travel etc	5,063	7,440
Trustees Entertainment	404	634
Apportionment of staff and support costs	7,170	15,290
	<u>20,639</u>	<u>28,613</u>

#### 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 and one member of staff employed through an Employment Agency. Trustees, including the Chairman/Accounting Officer receive no remuneration, nor are there any directly employed staff.

Amounts payable are in respect of staff on secondment, agency/temporary staff, and contract staff.

	31/03/10	31/03/09
Total staff Costs	51,481	52,209
Average Number of staff	2	2

#### 5. INTANGIBLE FIXED ASSETS

	Software Licences £	Total £
Cost at 1 April 2009	<u>900</u>	<u>900</u>
Cost at 31 March 2010	<u>900</u>	<u>900</u>
Amortisation at 1 April 2009 Provided during the Year	900 -	900
Amortisation at 31 March 2010	<u>900</u>	<u>900</u>
<b>Net Book Value:</b>		
At 31 March 2010	- =====	- =====
At 31 March 2009	- =====	- =====

**6. TANGIBLE FIXED ASSETS**

	<b>Office Equipment £</b>	<b>Total £</b>
<b>Cost:</b>		
At 1 April 2009	13,616	13,616
Additions	722	722
	<hr/>	<hr/>
Cost at 31 March 2010	14,338	14,338
	<hr/>	<hr/>
<b>Depreciation:</b>		
At 1 April 2009	12,970	12,970
Provided during the Year	435	435
	<hr/>	<hr/>
Depreciation at 31 March 2010	13,405	13,405
	<hr/>	<hr/>
<b>Net Book Value:</b>		
At 31 March 2010	933	933
	<hr/>	<hr/>
At 31 March 2009	646	646
	<hr/>	<hr/>

**7. STOCK & DEBTORS**

	<b>2010 £</b>	<b>2009 £</b>
Stock	3,842	1,010
Debtors	81	-
Prepayments and Accrued Income	6,367	3,220
Other Debtors	1,025	498
	<hr/>	<hr/>
	11,315	4,728
	<hr/>	<hr/>

**8. CREDITORS & ACCRUALS**

	<b>2010 £</b>	<b>2009 £</b>
Creditors	1,332	-
Accruals	14,815	7,706
Other Creditors	3,231	-
	<hr/>	<hr/>
	19,378	7,706
	<hr/>	<hr/>

## 9. RECONCILIATION OF UNRESTRICTED FUNDS

	2010 £	2009 £
Balance at 1 April 2009	34,887	18,672
Net (Outgoing)/Incoming Resources	28,923	16,215
	<u>63,810</u>	<u>34,887</u>
	=====	=====

### Analysis of Unrestricted Funds at 31 March 2010

Designated reserves	10,000
Free reserves	53,810
	<u>63,810</u>
	=====

The Royal Ulster Constabulary GC Foundation has designated funds for future essential maintenance work required in the garden.

## 10. RECONCILIATION OF RESTRICTED FUNDS

Fund	01/04/2009	Incoming Resources	Outgoing Resources	Transfers	2010	2009
<b>Oral History Project</b>	<b>2,059</b>	<b>13,720</b>	<b>(13,863)</b>	<b>-</b>	<b>1,916</b>	<b>2,059</b>
<b>National Memorial Arboretum</b>	<b>-</b>	<b>25,000</b>	<b>(37,711)</b>	<b>12,711</b>	<b>-</b>	<b>-</b>
<b>St. Annes Window</b>	<b>488</b>	<b>-</b>	<b>(656)</b>	<b>168</b>	<b>-</b>	<b>488</b>
	<b>2,547</b>	<b>38,720</b>	<b>(52,230)</b>	<b>12,879</b>	<b>1,916</b>	<b>2,547</b>

The Royal Ulster Constabulary GC Foundation received monies from the Heritage Lottery Fund for provision of an oral history project. All administration work was carried out by volunteers to the charity and as such no support costs are realised in respect of this grant.

The Royal Ulster Constabulary GC Foundation received donations towards the cost of a new commemorative window which was unveiled at St Anne's Cathedral in Belfast in October 2008.

## 11. RELATED PARTY TRANSACTIONS

The Royal Ulster Constabulary GC Foundation is an Executive Non Departmental Public Body sponsored by the Northern Ireland Office (NIO). In the year to 31 March 2010 the grants received from the NIO amounted to £158,000 (2009:£150,000).

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 and entertainment expenses to six trustees (2009:6) amounted to £5,467 (2009:£8,074).

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

	<b>2010</b>	<b>2009</b>
	<b>£</b>	<b>£</b>
Result for the period ended 31 March	28,292	(9,122)
Depreciation	435	2,042
(Increase)/Decrease in Debtors	(6,587)	(1,499)
Increase/ (Decrease) in Creditors	<u>11,672</u>	<u>(1,180)</u>
Net Cash Inflow/(Outflow) from Operating Activities	33,812	(9,759)
	=====	=====

**13. CAPITAL COMMITMENTS**

As at 31 March 2010 the Royal Ulster Constabulary GC Foundation had no capital commitments (2009: £Nil).

**14. COMMITMENTS UNDER OPERATING LEASES**

As at 31 March 2010 the Royal Ulster Constabulary GC Foundation had no commitments under operating leases. (2009: £Nil)

**15. DONATIONS**

The following donations were made by the Foundation during the year.

National Police Memorial Day	£2,500.00
Police Roll of Honour Trust	£ 500.00
Armagh Voluntary Welfare Association	£ 400.00
PSNI Ladies Choir	£ 200.00
Newry & Mourne Voluntary Welfare Group	£ 500.00
RUC GC Associations	£1,100.00
Police Male Voice Choir	<u>£ 500.00</u>
<b>Total</b>	<b><u>£ 5,700.00</u></b>

**16. NOTIONAL COST OF CAPITAL**

A capital charge, reflecting the cost of capital utilised by the Royal Ulster Constabulary G C Foundation is included in the Income and Expenditure Account along with a reversing notional income to finance the charge. The charge is calculated at the Government's standard rate of 3.5% of the average capital employed, defined as total assets less total liabilities.

For the purpose of this calculation the opening capital employed as at 1 April 2009 and the closing capital employed as at 31 March 2010 have been used.



## **17. CONTINGENT LIABILITIES**

At 31 March 2010 there were no contingent liabilities. (2009: £Nil)

## **18. POST BALANCE SHEET EVENTS**

The Annual Report and Accounts were authorised to be issued to the Secretary of State on the same date as they were certified by the Comptroller and Auditor General. There were no other post Balance Sheet events to report.

## **19. LOSSES AND SPECIAL PAYMENTS**

There were no losses or special payments during the year ended 31 March 2010.

## **20. 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 G C 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 Northern Ireland Office and is accountable to Parliament through the Secretary of State 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 monthly.

### **Currency Risk**

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

The Trustees would 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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