ANNUAL REPORT

Royal Ulster Constabulary GC Foundation

"Marking the sacrifices and honouring the achievements of the Royal Ulster Constabulary GC"

Report for the period

1 April 2023 to 31 March 2024

OUR PATRON

His Majesty King Charles III

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 ON GOVERNANCE, ACCOUNTABILITY AND AUDIT ARRANGEMENTS

Devolution of Policing and Justice functions

The Royal Ulster Constabulary GC Foundation was created by 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. Regulations, namely the "Royal Ulster Constabulary GC Foundation Regulations", came into operation on 16 September 2002 and provided for the status and constitution of the RUC GC Foundation and enabled the Secretary of State for Northern Ireland to make payments to, or for the purposes of, the Foundation.

In April 2010 responsibility for policing and justice functions devolved to the Northern Ireland Assembly on 12 April 2010. Before that date the RUC GC Foundation complied with the corporate governance and accountability framework arrangements issued by the Northern Ireland Office (NIO) and guidelines issued by HM Treasury, including "Managing Public Money". Following devolution, the Department of Justice (DOJ) was established, and the RUC GC Foundation became an executive Non Departmental Public Body (NDPB) of the DOJ. As such, it now complies with the corporate governance and accountability framework arrangements issued by the DOJ and guidance issued by the Department of Finance (DOF).

Consequently, the Foundation's Annual Report and Accounts for the financial year ended 31 March 2011 and onwards have been laid in the Northern Ireland Assembly.

Audit

Prior to the devolution of policing and justice functions in Northern Ireland, the Financial Statements were audited by the Comptroller and Auditor General (who heads the National Audit Office) and reported to Parliament. Financial statements for 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. Her certificate and report are reproduced at pages 30 - 35.

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 accompanying accounts contain a summary of events and the financial out-turn of the Royal Ulster Constabulary George Cross (RUC GC) Foundation for the period ended 31 March 2024.

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 RUC 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 (FReM).

This report contains a Chairman and Trustees' Report, which contains all requirements of a Directors' report as per Charities SORP 15.6.

Statutory Basis and Objectives

The Foundation was created for the purpose of '*marking the sacrifices and honouring the achievements of the RUC;* "*to support the professional development of police officers and innovations in policing*"; and "*to undertake joint initiatives*" with other organisations/persons within the RUC family, as appropriate in matters of common interest. It is comprised of a Chairman and five Trustees.

(RECRUITMENT of CHAIRMAN & TRUSTEES) Three of the five Trustees, as with the Chair, are appointed by the DOJ following an open competition regulated by the CPANI for a period of five years. The other two Trustees are nominated by the Police Service of Northern Ireland (PSNI) Chief Constable and the Chair of the Northern Ireland Policing Board (NIPB) (one each). Induction training included Accounting Officer training for the Chair by the Chief Executives Forum. 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 for Northern Ireland. The Foundation is not yet registered with the Commission. An application for registration is currently with the Commission (and has been for several years). The RUC GC Foundation's HMRC charity number is XR80453.

The public benefit of the Foundation's work is primarily targeted towards: commemorating the achievements of the RUC GC; honouring the service of its former members; and, supporting their families. The Foundation's responsibilities include marking the sacrifices of the RUC by managing the RUC GC Memorial Garden and holding remembrance events; supporting the professional development of current

police officers with a bursary scheme enabling individual research projects; and, initiating joint initiatives with various groups within the RUC GC family.

The RUC GC Foundation Trustees are officially appointed by the (DOJ). The recruitment process is carried out following the principles and practices contained within the Commissioner for Public Appointments Code. Induction for new Trustees is provided in-house.

Chairman and Trustees

During all of the reporting period, the Board of Trustees comprised, for most of the period, a full complement of a Chairman and five Trustees (three appointed by the DOJ, one representing NIPB, and one representing PSNI) - as the NIPB-nominated Trustee role transitioned from Joanne Bunting to Michael Atkinson during the course of the reporting period (May to Oct 2023). The Chairman was appointed on 27 November 2018, the three "DOJ" Trustees in January 2019, the PSNI representative trustee in February 2019, and the previous NIPB representative Trustee in February 2021, followed by the current NIPB nominated Trustee in October 2023. Due to Covid (related issues), in October 2023, the DOJ requested that the Chairman and trustees extend their tenure for two additional years. All agreed.

Chairman:

<u>Stephen White OBE CF BSSc (Hons) MSc MSt (Cantab)</u>

Stephen White was a member of the RUC from 1978 until 2001 and then served in the PSNI until he retired from policing in 2004. In Northern Ireland he held the rank of Assistant Chief Constable. He also served in Iraq with the UK's Foreign and Commonwealth Office and US-led Coalition in the temporary rank of Deputy Chief Constable.

He is the son of an RUC officer and father of a PSNI officer and held a number of interesting specialist posts during his police career. These included Commandant (Initial Training), Head of Community Affairs Branch, Programme Director of the Change Management Team and Head of the National Senior Leadership Development Programme at the Police College, Bramshill, England. He performed operational, uniformed service in all ranks throughout Northern Ireland i.e. west and north Belfast, Fermanagh and 'South Region' based in Co. Armagh and undertook many international assignments.

Following his police career he served for five years as a diplomat in the European Union – as a special adviser to the High Representative and Secretary-General and Head of Mission for the EU's rule of law mission in Iraq.

Currently he is a freelance security sector consultant and holds a number of posts including: Senior Fellow of the US-based Soufan Group and Senior Fellow of the Global Centre on Cooperative Security; Life Member of the International Association of Chiefs of Police; and, member of the Council of Experts for the International Network for Promoting the Rule of Law (INPROL).

He is a Commissioner in the NI Human Rights Commission, a Director of Brooke House and a member of the Police Advisory Committee for Belfast Harbour Commissioners.

He studied at Queens University Belfast (QUB) and Cambridge University. In 2004 was awarded an OBE for his services to policing at home and abroad. In February 2022 he was appointed an honorary professorship of practice by QUB.

Trustees:

Shane Quinn BEM (Trustee from 14 January 2019)

Shane Quinn works on policy, engagement, and events across civic and cultural placemaking projects. He is Development Director at Belfast Buildings Trust. Core to Shane's work is a passion that good places develop from good stories. He believes in using and reusing a place's touchable and untouchable assets to tell its story and shape meaningful experiences for people. He leads BBT's community and stakeholder engagement on issues across capital redevelopment, high street regeneration, heritage communications, and outcomes impact.

Shane is a Board Member of the Academy of Urbanism and curates its annual flagship Congress. He is a member of the Culture, Arts, and Heritage Strategy Task Force for Northern Ireland, a Northern Ireland Audit and Risk Committee Member for the Heritage Trust Network, and helped secure Belfast's international designation as a UNESCO City of Music. He is a Fellow of the RSA and explored civic and cultural regeneration in the US and Colombia as a Churchill Fellow in 2017. Shane was awarded a BEM in 2014.

Sandra Best MBE (Trustee from 14 January 2019)

Sandra retired in 2010 from her position as a civilian staff member in the PSNI.

She is currently the Treasurer of the PSNI Ladies Choir, a position she has held for nine years. She has been a voluntary gardener for the RUC GC Foundation since 2003, a voluntary guide in the Memorial Garden for the RUC GC Foundation for the past twelve years and has undertaken some research for the RUC GC Oral History Project.

Sandra was awarded an MBE in the King's New Year's Honours List 2023 for her work as a Volunteer and Trustee of the RUC GC Foundation.

June Butler MBE BA (Hons) (Trustee from January 14 2019)

June served in various roles in the public and private sector in Northern Ireland for over 40 years.

She was the Assistant Chief Electoral Officer for Northern Ireland from 2001-2009 with responsibility for the conduct of all elections, finance, audit, human resources and other matters of governance.

In 2008 and 2012 she also worked with the Greater London Authority for the Mayoral Elections, specialising in project management and electronic counting of votes. In 2010 she was awarded an MBE for her work in electoral services.

In 2009 June became the Diocesan Secretary of the two Church of Ireland Dioceses of Connor and Down & Dromore and acted as their chief executive as well as secretary to both Diocesan Synods. Currently she is a member of Down and Dromore Diocesan Council and of General Synod. She has served on several General Synod Audit and Risk Committees and advisory bodies.

From January 2019, June was elected as the All Ireland President of the Anglican charity, Mothers' Union. On three occasions she has attended the United Nations Commission on the Status of Women as a Mothers' Union delegate.

Her other interests include historic buildings and since 2017 she has chaired the Northern Ireland Places of Worship Forum managed by the National Churches Trust. This promotes collaboration among building professionals, churches from all denominations, government and other funding bodies, to ensure the preservation of churches. June also chairs the NCT's Northern Ireland Grants Audit and Risk Committee. She is a member of the Board of the Consumer Council for Northern Ireland and chairs its Audit and Risk Assurance Audit and Risk Committee.

Michael Davidson SHEA (Chief Constable's nominated trustee from February 2019)

Michael retired from the PSNI in 2016 having served in both the PSNI and RUC since 1984 when he joined as an RUC Cadet in the Bangor group. Michael has over 30 years' practical experience of law enforcement in various areas specialising in covert and intelligence duties. In his later years as a police officer Michael developed University accredited training programmes which recognised and rewarded the professionalism of serving police officer and staff.

In 2016 Michael joined the Criminology team at Ulster University (UU) as a Lecturer and since then has developed a number of University programme's for law enforcement officers and staff. Michael's research and teaching interests are in the areas of law enforcement, political violence, education and leadership and management.

Michael is currently the Course Director for the BSc (Hons) Criminology and Criminal Justice (Applied Practice) degree designed for current and recently retired members of the Police Service of Northern Ireland (PSNI).

In 2020 Michael was appointed as Faculty Partnership Manager (FPM), within UU, with responsibility for security sector programs:

Michael is a Senior Fellow of the Higher Education Academy; has an MSc in Education and a BA Hons in Leadership and Management.

Joanne Bunting (NI Policing Board nominated representative trustee from 22 February 2021 until 2nd May 2023)

Michael Atkinson (NIPB representative from Jul 2023)

Joanne is a Democratic Unionist MLA for East Belfast having first been elected to the Northern Ireland Assembly in 2016. As part of her political duties she represents her party as an active member of the NIPB, while also currently serving as the Vice-Chairperson of the Assembly's Audit and Risk Audit and Risk Committee [check Joanne's role in the relevant period please] and as Chair of the All-Party Groups on Terminal Illness and Modern Slavery.

Prior to entering politics Ms Bunting was employed by Northern Bank, before making the move to politics in 1998 by taking up the first of a number of party staff roles she would hold at Stormont. In the course of this period [in politics] she also served in local government for 11 years as a Councillor in the former Castlereagh Borough Council during which time she was part of the Strategic Leadership Board for the Reform of Local Government, reporting directly to Direct Rule and Executive Ministers and chairing the all-Party Policy Development Panel for Governance, Community Planning and Central and Local Government Relations. Her formal resignation by letter was received on 2nd May 2023.

Michael Atkinson became the NI Policing Board's nominated trustee on July 24th (and was briefed on that date by the Foundation Chairman). He officially commenced his

role from 02 October 2023 (filling the vacancy created by the resignation of Joanne Bunting).

Michael is a Chartered Engineer with 35+ years' experience in the Energy Utilities Sector.

While working for Northern Ireland Electricity, Michael delivered major business performance improvement and transformation programmes, including the introduction of full retail competition in the Northern Ireland electricity market and the delivery of the Northern Ireland Government's 2020 renewable energy targets.

Following retirement from full time employment in 2017, he served as an independent member of the NIPB from 2020 to 2023 and currently provides a range of consultancy services within the Electrical Utility industry.

In his early career Michael completed an engineering degree at Queens University in 1981 and went on to study Business, Corporate Leadership and General Management at the Ulster University (NI), Napier University (Scotland), and Harvard University (Boston US). He holds a B.Sc. in Engineering, an MBA and an MSc (Distn.) in Corporate Leadership. In his earlier years Michael was a keen sportsman, competing at international level in both athletics and weightlifting.

Staff and Volunteers

During the reporting period the Foundation office was staffed by two full time staff: an office manager (responsible for day-to-day office management, financial management and development activities) and one administration officer. Both staff members were seconded from the PSNI and paid for from the Foundation's DOJ grant.

Unlike many other arms-length bodies the Foundation does not have a Chief Executive and therefore the volunteer Chairman takes a very "hands-on" approach to its leadership and management. The Foundation's programme of events, activities and engagements are led and carried out by the Chairman, Trustees (most of whom take a lead role in various core activities and projects) and approximately forty unpaid volunteers (who among other things act as garden guides, gardeners and ushers at events). The Foundation promotes equality 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.

The Chairman and Trustees wish to record their appreciation for the support and dedication of the staff and volunteers without whom the Foundation could not achieve its stated objectives.

Corporate Plan, Annual Plan and Objectives

Each year the Foundation publishes/republishes its three-year Corporate Plan and an Annual Business Plan containing key objectives which relate to the Foundation's main purposes. All objectives were fully achieved apart from a few that are ongoing, longer-term issues that carry forward into the next reporting period.

Training and Development

The Foundation provides a range of training and development opportunities for the staff and volunteers and at least once a year a full training day is organised for Trustees, staff and volunteers.

This event complements regular meetings of volunteers which allow the three groups to share information, exchange views, consult on ideas and operate effectively as a team. During the period, on 20 March 2024, a successful official training and team-building day was held for volunteers at the Ulster Aviation Society including a working lunch.

Consultation

Consultation with the police family and related stakeholders is a specific requirement for the Foundation and is carried out by the Chairman and Trustees hosting frequent formal meetings with a nominated Stakeholders Group and through a series of forums and conferences. As part of consultation efforts, a very successful and well attended annual conference was held for Trustees, staff, volunteers, stakeholders and associates on 7 February 2024. This was the fourth such conference held by the Foundation and along with new ideas and suggestions emerging from it, our key priorities were confirmed and validated.

In addition, throughout the year in Northern Ireland and beyond, numerous formal events, informal interactions and visits took place with various bodies and groups that include and represent "RUC GC Family" and related persons and interests. Various methods were used to communicate and inform stakeholders including email messages and newsletter to volunteers along with frequent articles in service-related publications such as the Police Service Gazette and the Northern Ireland Retired Police Officers Association's "Reunion" magazine.

Annual Report and Accounts

In accordance with Article 11 of the RUC GC Foundation Regulations 2002, and in compliance with the accounts direction given by the DOJ the Foundation is required to record and prepare 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 are prepared in accordance with the Financial Reporting Manual (FReM), 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 (DOF) may issue from time to time.

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

Disclosure to Auditors

As Accounting Officer, the Chairman has taken all reasonable steps to make himself aware of all relevant audit information and to ensure that the Foundation's auditors are made aware of all relevant audit information. He declares that he is not aware of any relevant audit information of which the Foundation's auditors may be unaware of.

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:

- **Funding**: e.g. Reliance on external budget setting means that Foundation income is subject to a range of pressures outside its control and the possibility of this, being reduced.

- **Change in Regulations or Legislation**: e.g. A Change in the Foundation's regulations or any future reporting requirements, whether Departmental or charitable, which might affect compliance needs.

- **Personnel**: e.g. the risk of losing key staff or volunteers, with the associated loss of expertise and experience.

- **Information:** e.g. Sensitive confidential, and/or personal data relating to the Foundation or the people involved with it might be compromise

- **Project Delivery & Planning**: e.g. Lack of effective and timely planning for Foundation projects and events.

- **Operations**: e.g. Procedures and policies not in place to cover day-to-day Foundation operations and activities, including visits, events, finances.

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 retained 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 PSNI headquarters (6 Knock Road, Belfast), and as such, all health and safety matters are covered by the policies of the PSNI, to which the Foundation adheres.

Future Developments

The RUC GC Memorial Garden is now more than twenty years in existence (although not officially opened until September 2003).

Consequently, in addition to routine maintenance, some major restoration and repairs have been and will continue to be required going forward. These included a major overhaul of its water features. Due to its iconic and central role in Foundation activities, the Trustees have focused considerable attention on the Garden's short, medium, and long term maintenance and refurbishment needs. An action plan has been drawn up, initiated and this will continue to be addressed for the foreseeable future.

STRATEGIC REPORT

Financial Review

The RUC GC Foundation is principally funded by the DOJ. The total income from DOJ for the 12-month period to 31 March 2024 was £136,000.

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 2024 have been prepared on an 'accruals' basis. Total incoming resources for the year totalled £159,610 with expenditure of £206,404 resulting in a net decrease in funds of £46,794. Details of the reconciliation of unrestricted funds are provided in note 11 to the accounts. Details of the reconciliation of restricted funds are provided in note 12 to the accounts.

During the year, the Foundation continued to hold restricted reserves of £174,289, 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 interactions and initiatives with the next generation of the RUC GC families and stakeholders groups.

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 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 800 hours. The benefit cost is estimated £14,400.00 at £18.00 an hour, which is the current hourly rate for work conducted within the Memorial Garden by our garden maintenance contractor.

The Trustees have approved this Strategic Report as per Charities SORP 15.9.

SUMMARY of ACTIVITIES

Under the Chairman and Trustees, during 2023-24, the Foundation continued to work on key targets that include improving and enhancing inclusivity, meaningfulness and outreach. To do so it continued to enhance and increase its interactions with the "RUC GC Family", its stakeholders and the wider public.

Initiatives included the third annual conference for all volunteers, stakeholders and interested parties, and the third annual RUC GC Foundation Lecture in partnership with Queens University, Belfast (QUB). The Foundation is pleased to report that during this reporting period both events were successful, being well organised, and well attended. On 31 October 2023, the third RUC GC Foundation Annual Lecture took place at the Great Hall, QUB. The speaker was Andrew Carpenter, senior lecturer in policing at Canterbury Christchurch University Kent, a well-known figure in policing having recently held the post of Chief of Strategic Planning, Policy and Development in the United Nations' Police Division, New York. The event, which was held in partnership with QUB, received much positive publicity and feedback. The fourth RUC GC Foundation Annual Conference was held on 7 February 2024 and almost seventy delegates attended providing the Foundation with a raft of new ideas, suggestions and feedback to help it continuously deliver on its objectives.

Trustees hold regular monthly meetings to oversee Foundation activities. Meetings with the Stakeholders' Group are held three times a year and the Audit & Risk Committee (ARAC) meets at least twice per annum. Ad hoc meetings convene as and when necessary to plan for events and address issues as necessary.

As mentioned, and in line with the Foundation's key functions and to enable the achievement of its Business Plan objectives the Chairman and Trustees frequently meet formally and consult informally with a designated Stakeholders' Group which is chaired by an independent volunteer Chairman (Leslie Busby MBE). During the reporting year, stakeholder meetings provided valuable opportunities for consultation and were a source of ideas and suggestions for the maintenance and development of the Foundation and joint initiatives.

In addition to their collegiate responsibility for the good governance of the Foundation Trustees undertake individual roles in order to progress the work of the Foundation.

During the year to 31 March 2024, the Chair and Trustees attended on average, a two-hour Trustee meeting each month and participated in other scheduled formal meetings during the year including ARAC meetings, Stakeholder Group meetings and Volunteers' meetings. This represents just a fraction of the time Trustees committed to the work for the Foundation as each Trustee, and the Chairman, lead on projects and deal with issues on which they spend many additional hours for example: maintaining

and developing the Oral History Archive, overseeing maintenance of the Memorial Garden, community outreach - for example through the provision of talks and hosting of visits, running the Bursary Scheme, maintaining links with the NMA and the College of Policing (both in England), organising and attending the many church, memorial services, victims events and other events associated with the RUC GC and wider policing family along with a broad range of activities relating to representation, liaison and networking. Thankfully with the passing of the COVID pandemic and its restrictions, the Foundation was able to host many visitors, including delegations from universities who, in some cases, sought formal lectures and presentations.

Notable events this year also included Foundation participation in commemorative and remembrance events in GB such as the Remembrance Day parade past the London Cenotaph, the Festival of Remembrance in the Royal Albert Hall, and the opening of the Westminster Abbey Field of Remembrance where an RUC GC Plot has been obtained by the Foundation.

Since the funeral of the late Her Majesty Queen Elizabeth II, good relations have been forged with Malta GC's High Commission in London and on 24th May 2023 the Foundation hosted Malta's High Commissioner to a visit of the Memorial Garden.

On Sunday 4thJune, in Ballymena, the Foundation organised its annual RUC GC Day service and on 14th June took a party to visit the Police College in Ryton (where it houses the RUC GC Suite) and the National Memorial Arboretum where the RUC GC Way and other RUC GC and Police Memorials are located.

On 27 Mar 2024 the Police Athletic Association at Newforge officially opened its Memorial Garden – assisted by the Foundation.

Royal Patron

During the reporting period, His Majesty King Charles III confirmed that he would continue as Royal Patron of the Royal Ulster Constabulary GC Foundation. This news was warmly received by all the Foundation's trustees and volunteers and gratefully acknowledged by the Chairman.

Royal Ulster Constabulary GC Garden

The RUC GC Memorial Garden is often described as the Foundation's "jewel in the crown" and over the years has won many awards for its design and contributions to civic life. During 2021 it was closed to visitors – initially due to Covid and then, additionally, while repair and restoration work took place – but in this reporting period things were back to

normal with visits to the Garden in high demand and it also provided the venue for key events organised by the Foundation.

On November 11 2022, attendees participated in the annual Remembrance Day Service in the RUC GC Garden. The normal ceremonial events took place including a short service, two minutes silence and the laying of wreaths but particular mention was made of the centenary.

During this year 1,109 visitors visited the Garden, bringing the total since the official opening on 2 September 2003 to 44,492.

The Foundation continues to be indebted to the Volunteer Guides for their excellent work in escorting and educating visitors around the Garden and to our Volunteer Gardeners who assist with gardening duties.

In September 2020, a garden maintenance contract was awarded. The Foundation Chairman and Trustees were impressed by the contractor's excellent work, dedication, and professionalism. Following a competitive procurement process, which commenced during this financial year, we can confirm that the garden maintenance contract has been awarded to the existing contractor, with the new contract commencing on 1st April 2024 – 31st March 2027. This appointment will enable the contractor to continue with the completion of the much-needed maintenance work, as the entire Garden has been rejuvenated, with visitors continuing to comment on its overall condition.

The Foundation is currently in the process of reviewing the Information Boards and Plaques throughout the garden and hope to replace them in the near future, as time has taken its toll on them. We are also continuing to explore various options regarding the refurbishing / renewing the replica St Anne's window, which has degraded badly in its current position under the trees in the area of peace. Following a consultation with our Stakeholders, the Foundation has now agreed to relocate it to a more prominent position with lights being included.

Estimates are also being sought for the potential installation of a new Memorial Garden Reception room, which will enable the Foundation to welcome guests, and conduct safety briefs during inclement weather conditions.

RUCGC Foundation Annual Conference

In April 2019 the Foundation held its first ever Annual Conference at Newforge Country Club. As part of our drive to be more meaningful and inclusive, the aim was to consult, receive feedback and to determine future priorities and actions in order to make the Foundation more collegiate and effective. Despite no conferences being held in 2020 or 2021, almost 70 RUC GC stakeholders, volunteers, representatives and associates, participated in the 2023 Annual Conference.

The 2024 event was held at Newforge Country Club and attendees participated in group and plenary exercises with many useful suggestions and ideas being collated. This event was attended by a representative of Her Majesty's Lord Lieutenant (HML) for Belfast – Dr Philip McGarry DL - and during his attendance, he engaged with many delegates and expressed both his and HML's best wishes to the Foundation and wished it well in its endeavours. The aim is to continue the exercise on an annual basis.

Annual Remembrance Day Service

As mentioned already, the Annual Remembrance Service was held in the RUC GC Memorial Garden on Friday, 10 November 2023. This was led as usual by Rev Dr Colin McClure and Very Reverend Eugene O'Hagan, Vicar General of the Diocese of Down and Connor. The Foundation is indebted to both for their continued help and support to the Foundation.

Royal Ulster Constabulary GC Foundation Bursary Scheme

During the 2023/24 Financial Year, three recipients of an RUC GC Foundation Bursary undertook research travels. The recipients and their individual research focus included:

- A Constable who explored how local and sectoral policing can benefit from publicly accessible offices/kiosks in existing public buildings such as leisure centres, shopping centres and universities, with the aim of embedding engagement within communities and improving response times.

- An Inspector who explored precision policing models and tactics, with the aim of mapping demand as an evidence base for partnership work.

- A member of staff at the Police College who explored how policing can better support for employees with a range of neuro-divergencies and who seeks to embed a change of cultural practice in supporting neurodiversity from the point of recruitment onwards.

- A fourth applicant withdrew after selection due to work and personal pressures.

As ever, the RUCGC Foundation Bursaries are reliant on the Foundation's strong strategic partnership with PSNI and Ulster University, and the professional support of staff Within both organisations.

We are also grateful for the support and encouragement of those who give of their time to meet with Bursary recipients during their research travels. To this end, the Foundation Bursaries are central to one of our core functions of supporting the professional development of police officers and innovations in policing, and we pay tribute to the 2023/24 recipients and to everyone who helped them prepare their Bursary projects. Towards the end of the Financial Year, applications opened for the 2024/25 round of Bursaries.

Oral History Project Update

The Oral History Project currently holds over three hundred interview records, which recount the experiences of those who have served, along with the impacts on their families. We intend that the archive be made more widely available for the purposes of community outreach, research, and educational purposes, and to ensure that those experiences and valuable learning are not lost.

During the course of 2023-24, the trustees developed a strategy for developing and building upon the existing archive, taking account of recent updates to regulations around, for example, GDPR - and in December 2023 completed structured training sessions for those who had volunteered to carry out further interviews.

The Trustees intend to conduct a parallel strategy during 2024-2025 to [A] establish more formal protocols for the oral history project as it is taken forwards [B] at the same time take the opportunity to carry out further interviews with those who have expressed interest in taking part in the project and [c] review the current arrangements for storing the archive and related access arrangements.

The outline strategy for the archive was presented to the Annual Conference on 07 February 2024 with interviews commencing again in March 2024.

A small working body continues to work through all aspects of the project to ensure the necessary measures are taken to protect the interviewers / interviewees and the recordings themselves as the strategy (as outlined above) is worked through.

Donations

The RUCGC Foundation does not proactively solicit or invite donations. However, a modest reserve of monies has accumulated over the years from visitors who leave small sums after visiting the Memorial Garden and occasionally a more substantial legacy is received.

In 2019 the current Board of Trustees instigated a dedicated sub-Audit and Risk Committee, representative of various stakeholder groups, to consider how best donated funds might be used and to make appropriate recommendations to the Trustees.

This sub-Audit and Risk Committee, chaired by Trustee June Butler, met four times in the current year and at each meeting discussed relevant matters and prepared a list of priorities for consideration by Trustees. As a result, the Trustees agreed that in 2022-23 some of the donated funds should be used towards extra planting in the Memorial Garden, purchase of equipment, and review and renewal of the story Boards in the Garden, which is still work in progress. Some of the other recommendations, for example, the creation of a garden room for use by visitors, have been put on hold pending the decision to proceed with the creation of a Police Museum on the Brooklyn site.

During 2023-24 a total of £4,073 in-year donations were recorded. Further details are provided in note 2 of the accounts.

FINANCIAL REPORT YEAR ENDED 31 MARCH 2024

FINANCIAL AND ADMINISTRATIVE INFORMATION
AT 31 MARCH 2024

Trustees

Mr S White OBE, Chairman and Accounting Officer (from November 2018)
Mrs S Best (from January 2019)
Mrs J Butler MBE (from January 2019)
Mr S Quinn (from January 2019)
Mr M Davidson (From February 2019)
Mr M Atkinson (from July 2023)

Principal Office

Brooklyn
65 Knock Road
Belfast
BT5 6LE

Auditor

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

Principal Banker

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, benefits-in-kind or have any pension entitlements. Likewise, Foundation volunteers are not remunerated.

The two permanent 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(j) 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 of 67 years. Early termination, other than for misconduct, would result in the individual receiving compensation as set out in the Civil Service Compensation Scheme.

Signed: Mr Stephen White OBE

Position: Chairman

Date: 14.09.26

STATEMENT OF ACCOUNTING OFFICER'S RESPONSIBILITIES

In accordance with Article 11 of the Royal Ulster Constabulary GC Foundation Regulations 2002, and in compliance with the accounts direction given by the DOJ. The Foundation is required to record and prepare 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.

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;

- prepare the accounts on a 'going concern' basis;

- Confirm that the Annual Report and Accounts as a whole is fair, balanced and understandable and take personal responsibility for the Annual Report and Accounts and the judgments required for determining that it is fair, balanced and understandable;

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. New Chairman Stephen White received training on Accounting Officer responsibilities from the Chief Executives Forum on Tuesday 5 March 2019.

As the Accounting Officer, I have taken all the steps that I ought to have taken to make myself aware of any relevant audit information and to establish that RUC GC Foundation's auditors are aware of that information. So far as I am aware, there is no relevant audit information of which the auditors are unaware.

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 and sponsorship responsibility fell to the Northern Ireland Office but, following the devolution of the justice function to the Northern Ireland Assembly in 2010, our sponsor department is now the Department of Justice.

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

The RUC GC Foundation has set out in its Corporate Plan its objectives, against which it monitors its performance.

The three year Corporate Plan and Annual Business Plan is developed, discussed, reviewed and updated on an ongoing basis.

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 performs a significant 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 our 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.

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's 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 has met with DOJ Officials and has accounted for the Foundation's compliance with the Corporate Governance Code, and MPMNI issued by DoF. There were 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.

TRUSTEES' ATTENDANCE – 1 April 2023 – 31 March 2024

Name	Trustees Meetings (11)	S-Holders Group (3)	Audit and Risk Audit and Risk Committee (2)	Guides & Volunteers (0)
Stephen White (Foundation Chair)	11	3	2	N/A
Shane Quinn (Audit and Risk Audit and Risk Committee Chair)	6	1	2	N/A
Michael Davidson	10	0	N/A	N/A
June Butler (Donations SubAudit and Risk Committee chair)	8	1	2	N/A
Sandra Best	11	2	N/A	N/A
Michael Atkinson	7	0	N/A	N/A

5. DOJ Governance Meetings

Quarterly governance meetings take place between the Foundation Chairman, as Accounting Officer, and key DOJ personnel to monitor the Foundation's performance and ensure strategic objectives are being met.

6. Audit & Risk Audit and Risk Committee

The Audit and Risk Audit and Risk Committee is chaired by a Trustee and also comprises the Foundation Chairman and another Trustee. The Audit and Risk Committee, which meets a least twice a year, 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 Audit and Risk 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 Audit and Risk 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. The Audit and Risk Committee monitors the implementation of these recommendations from both internal and external audits.

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, donations etc.

There have been no adverse reports issued by the Audit and Risk Audit and Risk 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.

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 annually 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. Since 2013-14, the Foundation's internal audit service has been provided by the Internal Audit Branch of the DOJ.

Since its first report and accounts were submitted the Foundation has had an unqualified report from Government's external auditor (National Audit Office to 2009-10; and Northern Ireland Audit Office (NIAO) 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's contribution by the Foundation Chairman. The board's also ensures that it complies with its Section 75 equality and good relations duties, and completes the DOJ Section 75 Equality Screening Form when developing and/or reviewing policies.

The Board also reviews monthly data, which contains information relating to finance, donations, sales, events attended, gifts given/received and any futures spending approvals. This data is always prepared in written format, and presented within a folder for each attendee.

As the Foundation operates from the secure environment of PSNI Headquarters with well protected office accommodation and use of the police computer network, I am confident that we operate in a physically secure environment. Staff members are very 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. The Office manager also provides updates relating to General Data Protection Regulations (GDPR), and any potential data breaches. The foundation can confirm that there have been no data breaches during this financial year.

Having reviewed the financial year to 31 March 2024, including the risk register, Trustees' and stakeholders' observations, the findings and advice of the Audit and Risk Audit and Risk 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 2023-24.

Signed: Mr Stephen White OBE

Position: Chairman

Date: 14.09.26

The Royal Ulster Constabulary George Cross Foundation

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

Opinion on financial statements

I certify that I have audited the financial statements of the Royal Ulster Constabulary George Cross Foundation for the year ended 31 March 2024 under 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 the Northern Ireland Act- 1998 (Devolution of Policing and Justice Functions) Order 2010. The financial statements comprise: the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement; and the related notes including significant accounting policies. The financial reporting framework that has been applied in the preparation of the Foundation's financial statements is applicable law and United Kingdom accounting standards including FRS 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice.

I have also audited the information in the Chairman and Trustees' Report that is described in that report as having been audited.

In my opinion the financial statements:

- give a true and fair view of the state of the Foundation's affairs as at 31 March 2024 and of its total incoming resources and expenditure of resources for the year then ended; and
- have been properly prepared in accordance with 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 the Northern Ireland Act- 1998 (Devolution of Policing and Justice Functions) Order 2010 and Department of Justice directions issued thereunder.

Opinion on regularity

In my opinion, in all material respects the 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.

Basis for opinions

I conducted my audit in accordance with International Standards on Auditing (ISAs) (UK), applicable law and Practice Note 10 'Audit of Financial Statements and Regularity of Public Sector Bodies in the United Kingdom'. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of this certificate.

My staff and I are independent of the Foundation in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK, including the Financial Reporting Council's Ethical Standard, and have fulfilled our other ethical responsibilities in accordance with these requirements.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my opinions.

Conclusions relating to going concern

In auditing the financial statements, I have concluded that the Foundation's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Foundation's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

The going concern basis of accounting for the Foundation is adopted in consideration of the requirements set out in the Government Financial Reporting Manual, which require entities to adopt the going concern basis of accounting in the preparation of the financial statements where it anticipated that the services which they provide will continue into the future.

My responsibilities and the responsibilities of the Trustees and the Accounting Officer with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the Chairman and Trustees' annual report other than the financial statements, the parts of the Chairman and Trustees' report described in that report as having been audited, and my audit certificate and report.

The Trustees and the Accounting Officer are responsible for the other information included in the annual report. My opinion on the financial statements does not cover the other information and except to the extent otherwise explicitly stated in my report, I do not express any form of assurance conclusion thereon.

My responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

Opinion on other matters

In my opinion, based on the work undertaken in the course of the audit:

- the parts of the Chairman and Trustees' Report to be audited have been properly prepared in accordance with Royal Ulster Constabulary GC 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 made thereunder; and
- the information given in the Chairman and Trustees' report and Strategic Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which I report by exception

In the light of the knowledge and understanding of the Foundation and its environment obtained in the course of the audit, I have not identified material misstatements in the Chairman and Trustees' Annual Report.

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 parts of the Chairman and Trustees Report to be audited are not in agreement with the accounting records; or

- certain disclosures of remuneration specified by the Government Financial Report Manual are not made; 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 the Department of Finance's guidance.

Responsibilities of the Trustees and Accounting Officer for the financial statements

As explained more fully in the Statement of the Accounting Officer Responsibilities, the Accounting Officer are responsible for:

- the preparation of the financial statements in accordance with the applicable financial reporting framework and for being satisfied that they give a true and fair view;
- such internal controls as the Accounting Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud of error;
- ensuring the Chairman and Trustees' Annual Report, which includes the Remuneration and Staff Report, is prepared in accordance with the Government Financial Reporting Manual;
- assessing the Foundation's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Accounting Officer anticipates that the services provided by the Foundation will not continue to be provided in the future.

Auditor's responsibilities for the audit of the financial statements

My responsibility is to audit, certify and report on the financial statements in accordance with 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 the Northern Ireland Act- 1998 (Devolution of Policing and Justice Functions) Order 2010.

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue a certificate that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of non-compliance with laws and regulation, including fraud.

My procedures included:

- obtaining an understanding of the legal and regulatory framework applicable to the Foundation through discussion with management and application of extensive public sector accountability knowledge. The key laws and regulations I considered included governing legislation and any other relevant laws and regulations;

- making enquires of management and those charged with governance on the Foundation's compliance with laws and regulations;

- making enquiries of internal audit, management and those charged with governance as to susceptibility to irregularity and fraud, their assessment of the risk of material misstatement due to fraud and irregularity, and their knowledge of actual, suspected and alleged fraud and irregularity;

- completing risk assessment procedures to assess the susceptibility of the Foundation's financial statements to material misstatement, including how fraud might occur. This included, but was not limited to, an engagement director led engagement team discussion on fraud to identify particular areas, transaction streams and business practices that may be susceptible to material misstatement due to fraud;

- engagement director oversight to ensure the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with the applicable legal and regulatory framework throughout the audit;

- documenting and evaluating the design and implementation of internal controls in place to mitigate risk of material misstatement due to fraud and non-compliance with laws and regulations;

- designing audit procedures to address specific laws and regulations which the engagement team considered to have a direct material effect on the financial statements in terms of misstatement and irregularity, including fraud. These audit procedures included, but were not limited to, reading board and committee minutes, and agreeing financial statement disclosures to underlying supporting documentation and approvals as appropriate;

- addressing the risk of fraud as a result of management override of controls by:

    - performing analytical procedures to identify unusual or unexpected relationships or movements;

    - testing journal entries to identify potential anomalies, and inappropriate or unauthorised adjustments;

    - assessing whether judgements and other assumptions made in determining accounting estimates were indicative of potential bias; and

    - investigating significant or unusual transactions made outside of the normal course of business.

A further description of my responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities. This description forms part of my certificate.

In addition, I am required to obtain evidence sufficient to give reasonable assurance that the 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.

Report

I have no observations to make on these financial statements.

Dorinnia Carville
Comptroller and Auditor General
Northern Ireland Audit Office
106 University Street
BELFAST
BT7 1EU
01 October 2026

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Income and Endowments:	**2**			
Donations and legacies				
Grant in Aid		136,000	-	136,000
Donations		4,073	-	4,073
Charitable Activities		5,913	-	5,913
Investment Income		12,578	-	12,578
Other Income		1,046	-	1,046
Total Income		159,610	-	159,610
Expenditure:	**3**			
Charitable Activities		206,404	-	206,404
Total Expenditure		206,404	-	206,404
Income with Expenditure		(46,794)	-	(46,794)
Net movement in funds		(46,794)	-	(46,794)
Reconciliation of funds				
Total Funds Brought Forward		147,508	174,289	321,797
Transfer in funds		-	-	-
Total Funds Carried Forward		100,714	174,289	275,003

The notes on pages 40 to 50 form part of these financial statements.

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Income and Endowments:	**2**			
Donations and legacies				
Grant in Aid		167,000	-	167,000
Donations		871	-	871
Charitable Activities		35,946	-	35,946
Investment Income		2,205	-	2,205
Other Income		-	-	-
Total Income		206,022	-	206,022
Expenditure:	**3**			
Charitable Activities		223,537	-	223,537
Total Expenditure		223,537	-	223,537
Income with Expenditure		(17,515)	-	(17,515)
Net movement in funds		(17,515)	-	(17,515)
Reconciliation of funds				
Total Funds Brought Forward		165,023	174,289	339,312
Transfer in funds		-	-	-
Total Funds Carried Forward		147,508	174,289	321,797

The notes on pages 40-50 form part of these financial statements.

BALANCE SHEET AT 31 MARCH 2024

	Notes	2024 £	2023 £
Fixed Assets			
Intangible Assets	5	11,981	14,976
Tangible Assets	6	24,850	49,683
		36,831	64,659
Current Assets			
Stock	7	19,091	22,807
Debtors	8	426	1,642
Cash at Bank and in Hand	9	258,030	263,741
		277,547	288,190
Liabilities			
Creditors: Amounts falling due within one year	10	39,376	31,052
Net Current Assets		238,171	257,138
Total assets less current liabilities		275,002	321,797
Total Net assets		275,002	321,797
Funds of the charity:			
Unrestricted Income Funds			
Unrestricted Funds	11	100,714	147,508
Restricted Income Funds			
Restricted Funds	12	174,289	174,289
Total Charity Funds		278,002	321,797

The notes on pages 40-50 form part of these financial statements.

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

Accounting Officer

Date: 14.09.26

CASHFLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	2023 £
Cashflows from Operating Activities	14	(5,709)	4,569
Cashflows from Investing Activities			
Purchase of Intangibles		-	(2,088)
Purchase of Property Plant and Equipment		-	(619)
			-
(Decrease)/Increase in Cash during the Year		(5,709)	1,862
		======	=====

The notes on pages 40 to 50 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 FReM. The RUC GC Foundation is a public benefit entity.

(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 DOF.

(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 with a value of over £100 and initially record them at cost.

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

Memorial Garden 10% straight line

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) Cash and Cash equivalents

In the statement of cash flows, cash and cash equivalents includes cash in hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. In the statement of Financial position, bank overdrafts are shown within borrowings in current liabilities.

(g) 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.

(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.

(k) Accounting standards, interpretations and amendments to published standards and FReM issued

The RUC GC Foundation has reviewed the standards, interpretations and amendments to published standards and FReM that became effective. 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.

(l) 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) 2021/22 and considers that these changes are not relevant to its operations.

2) Income and Endowments

a) Income from donations and legacies

	Unrestricted Funds	Restricted Funds	Total 2024 £	Total 2023 £
Donations and legacies;				
Government Grants in Aid	136,000	-	136,000	167,000
Donations	4,073	-	4,073	871
	140,073	-	140,073	167,871

b) Income from charitable activities

	Unrestricted Funds	Restricted Funds	Total 2024 £	Total 2023 £
Heritage Lottery Fund	-	-	-	-
Sales Income	5,913	-	5,913	35,946
	5,913	-	5,913	35,946

c) Investment Income

	Unrestricted Funds	Restricted Funds	Total 2024 £	Total 2023 £
Bank Interest Received	12,578	-	12,578	2,205

d) Other Income

	Unrestricted Funds	Restricted Funds	Total 2024 £	Total 2023 £
Other Income	1,046	-	1,046	-

3a) Expenditure on Charitable Activities

	Staff costs	Support costs	Other direct costs	Total 2024	Total 2023
	£	£	£	£	£
Unrestricted funds					
Bursary Grant	8,578	-	13,337	21,915	4,196
Hospitality	4,289	3,139	1,752	9,180	12,538
Annual Church Service	8,578	3,139	3,659	15,376	13,080
Concerts & Reception	4,289	3,138	-	7,427	11,318
Newforge Reception	4,289	3,137	280	7,706	4,726
Promotional Gifts	-	3,137	1,879	5,016	2,954
Garden Exps & Maintenance	17,157	3,137	25,184	45,478	43,080
Special Events	4,289	3,138	645	8,072	49,384
National Memorial Arboretum	-	3,138	-	3,138	2,924
Oral History Project	4,289	3,137	2,847	10,273	10,657
Donations	4,289	3,137	2,141	9,567	5,492
Guide Expenses	-	-	315	315	240
Stock	-	-	3,716	3,716	3,855
Governance	25,735	3,136	30,353	59,224	59,095
	85,784	34,513	86,109	206,404	223,539
Total of Unrestricted charitable & governance costs	85,784	34,513	86,109	206,404	223,539
Restricted funds					
Miss Betty Estate	-	-	-	-	-
Total of Restricted charitable & governance costs	-	-	-	-	-
	85,784	34,513	86,109	206,404	223,539

3b) Analysis of governance and support costs

Support Costs allocated to charitable activities	Admin & Sundry	Postage & Stationery	Depreciation & Amortisation	Total 2024	Total 2023
	£	£	£	£	£
Hospitality	511	98	2,530	3,139	2,925
Annual Church Service	511	98	2,530	3,139	2,925
Concerts & Reception	511	97	2,530	3,138	2,925
Newforge Reception	510	97	2,530	3,137	2,924
Promotional Gifts	510	97	2,530	3,137	2,924
Garden Exps & Maintenance	510	97	2,530	3,137	2,924
Special Events	510	98	2,530	3,138	2,924
National Memorial Arboretum	510	98	2,530	3,138	2,924
Oral History Project	510	97	2,530	3,137	2,924
Donations	510	97	2,530	3,137	2,924
Governance	510	97	2,529	3,136	2,924
	5,613	1,071	27,829	34,513	32,167

Governance Costs	Total 2024	Total 2023
	£	£
Legal & professional fees	16,680	14,552
Costs of AGM & Trustee travel etc	13,673	12,244
Trustees Entertainment	-	-
Apportionment of staff and support costs	28,871	32,299
	59,224	59,095

External audit fees for the year 2023/24 total £13,500 (Prior Year - £10,500) and are included in Legal & professional fees.

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 2024.

Amounts payable are in respect of staff on secondment.

	Y/E 31/03/24	Y/E 31/03/23
Basic	59,674	57,957
Employers National Insurance Contribution	6,000	6,055
ASLC	18,925	18,532
Allowances	1,160	1,160
Expenses Reimbursed	25	224
Total staff Costs	85,784	83,928
Average Number of staff	2	2

5. INTANGIBLE FIXED ASSETS

	INTANGIBLE ASSETS UNDER CONSTRUCTION	TOTAL
	£	£
COST		
At 1 April 2023	18,720	18,720
Additions	-	-
Disposals		
Cost at 31 March 2024	18,720	18,720
AMORTISATION		
At 1 April 2023	3,744	3,744
Provided during the Year	2,995	2,995
Elimination On Disposal	-	-
Cost at 31 March 2024	6,739	6,739
NET BOOK VALUE		
At 31 March 2024	11,981	11,981
At 31 March 2023	14,976	14,976

6. TANGIBLE FIXED ASSETS

	MEMORIAL GARDEN £	IT EQUIPMENT £	FIXTURES & FITTINGS £	TOTAL £
COST				
At 1 April 2023	232,141	21,767	6,727	260,635
Additions	-	-	-	-
Disposals	-	-	-	-
Cost at 31 March 2024	232,141	21,767	6,727	260,635
DEPRECIATION				
At 1 April 2023	185,712	20,994	4,245	210,951
Provided during the Year	23,214	434	1,186	24,834
Elimination On Disposal	-	-	-	-
Acc Dep at 31 March 2024	208,926	21,428	5,431	235,785
NET BOOK VALUE				
At 31 March 2024	23,215	339	1,296	24,850
At 31 March 2023	46,428	773	2,482	49,683

7. STOCK

	2024 £	2023 £
Closing Stock	19,091	22,807

8. DEBTORS

	2024 £	2023 £
Prepayments and Accrued Income	426	1,642
Other Debtors	-	-
	426	1,642

9. CASH AT BANK AND IN HAND

	2024 £	2023 £
Cash at bank and in hand	258,030	263,741
	258,030	263,741

10. CREDITORS & ACCRUALS

	2024 £	2023 £
Trade Creditors	-	-
Accruals	38,568	31,052
Other Creditors	807	-
	39,376	31,052

11. RECONCILIATION OF UNRESTRICTED FUNDS

	2024 £	2023 £
Balance at 1 April 2023	147,508	165,023
Net (Outgoing)/Incoming Resources	(46,794)	(17,515)
Transfers to Restricted Funds	-	-
Balance at 31 March 2024	100,714	147,508
Analysis of Unrestricted reserves at 31 March 2024		
Reserves Associated with Assets	36,831	64,659
Free reserves	63,883	82,849
	100,714	147,508

12. RECONCILIATION OF RESTRICTED FUNDS

Fund	01/04/2023	Incoming Resources	Outgoing Resources	Transfers	2024	2023
Miss Betty Estate	**174,289**	-	-	-	**174,289**	**174,289**

13. 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 2024 the grants received from the DoJ amounted to £136,000 (2022:£167,000).

Other than the reimbursement of travelling expenses, none of the trustees has undertaken any material transactions with the Foundation during the year.

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

	2024 £	2023 £
Result for the period ended 31 March	(46,794)	(17,515)
Depreciation	27,829	28,578
(Increase)/Decrease in Stock	3,716	(11,351)
(Increase)/Decrease in Debtors	1,216	5,289
Increase/ (Decrease) in Creditors	8,324	(432)
	(5,709)	4,569

15. CAPITAL COMMITMENTS

As at 31 March 2024 the Royal Ulster Constabulary G C Foundation had no capital commitments.

16. COMMITMENTS UNDER OPERATING LEASES

As at 31 March 2024 the Royal Ulster Constabulary GC Foundation had no commitments under operating leases (2023:£Nil).

17. DONATIONS

The following donations were made by the Foundation during the year ended 31 March 2024.

Banbridge RUC GC Association	£ 50.00
PSNI / RUC Benevolent Fund	£1,990.56
Ulster Aviation Society	£50.00
Total	**£ 2,090.56**

The following donations were made by the Foundation during the year ended 31 March 2023.

Banbridge RUC GC Association	£ 50.00
Total	**£ 50.00**

18. CONTINGENT LIABILITIES

As at 31 March 2024 the Royal Ulster Constabulary GC Foundation has no contingent liabilities (2023:£Nil).

19. POST BALANCE SHEET EVENTS

There are no post balance sheet events to report.

20. IMPAIRMENT LOSSES AND SPECIAL PAYMENTS

There were no losses or special payments during the year ended 31 March 2024.

21. FINANCIAL INSTRUMENTS

FRS102, Section 12- 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 FRS102 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 FRS102, 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.

22. NET ASSETS BY FUNDS

	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
Fixed Assets	**36,831**	**-**	**36,831**	**64,659**
Current Assets	**103,258**	**174,289**	**277,547**	**288,190**
Liabilities	**(39,376)**	**-**	**(39,376)**	**(31,052)**
Net Assets	**100,714**	**174,289**	**275,002**	**321,797**

DATE OF AUTHORISATION FOR ISSUE

The annual report and accounts were authorised to be issued on by the Accounting Officer

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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