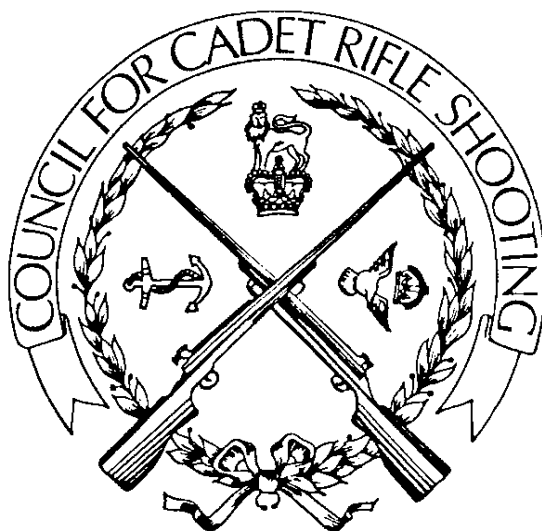


COUNCIL FOR CADET RIFLE SHOOTING

(A Charitable Incorporated Organisation - registered charity number 1151650)



BOARD OF TRUSTEES

ANNUAL REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2020

COUNCIL FOR CADET RIFLE SHOOTING (CCRS)
A Charitable Incorporated Organisation (Registered Charity No. 1151650)

**THE TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2020
INCLUDING THE FFENNELL CADET RIFLE SHOOTING TRUST FUND (3011068)**

LEGAL AND ADMINISTRATIVE INFORMATION

1. CCRS was formed in 1969 through the amalgamation of several associations and committees to serve the rifle shooting interests of the cadet youth organisations: the Combined Cadet Force (CCF), the Sea Cadet Corps (SCC), the Army Cadet Force (ACF) and the Air Training Corps (ATC) – subsequently renamed RAF Air Cadets (RAFAC). It is directly supported by the Ministry of Defence (MoD). In 1982 it was registered as an unincorporated charity, number 284838. On 15 April 2013 a Charitable Incorporated Organisation (CIO) also named CCRS was registered. On 31 December 2013 the CIO received all the property assets, undertaking and staff of the unincorporated CCRS, which was subsequently removed from the Register of Charities. CCRS is based at Derby Lodge, Bisley Camp, Brookwood, Woking, Surrey GU24 0NY.

2. CCRS's governing document is its Constitution adopted on 4 March 2013 and amended on 5 March 2018. The Ffennell Cadet Rifle Shooting Trust Fund (3011068) came under the control of the unincorporated CCRS under a Charity Commission Scheme on 2 October 2002; the Scheme was amended with effect from 28 December 2013 and the linkage transferred to CCRS as a CIO.

3. Appointments within CCRS are:

a. Principal officers.

Chairman	Brigadier MP Lowe MBE
Treasurer	Major General PJG Corp CB (to 29 October 2020) Mr C Rivett-Carnac (from 30 October 2020)

b. Trustees

Principal officers plus:
Commander N Benstead RN
Wing Commander G Campbell OBE DL
Major General PJG Corp CB (from 30 October 2020)
Major General IC Dale CBE
Mr WG Doe
Warrant Officer H Golaszewski
Colonel T Mills
Major JRW Postle
Lieutenant Colonel C Stewart
Colonel JS Wilson.OBE DL

c. Secretariat.

General Secretary	Brig (Retd) MN Pountain CBE
Shooting Manager	Wing Commander P D C Turner (to 31 October 2020) Mr D Marston (from 01 November 2020)
Competitions Officer	Mr D Marston (to 31 October 2020) Miss L Watson (from 07 December 2020)
Administrative Officer	Mrs G Ansell.

- d. Bankers – The Royal Bank of Scotland, Holts Farnborough Branch, Lawrie House, Victoria Road, Farnborough, Hampshire GU14 7NR.
- e. Independent Examiner of Accounts – KW Steward Ltd, 5 Oakfield Glade, Weybridge, Surrey KT13 9DP.

OBJECTS, STRUCTURES AND RELATIONSHIPS

4. The objects of CCRS are:

- a. To encourage proficiency in target shooting among members of the Cadet Forces and thereby prepare them to play their part in the defence of the realm in either the Regular or Auxiliary Forces of the Crown.
- b. To inculcate principles of good citizenship, loyalty, discipline and a sense of responsibility amongst members of the Cadet Forces through the demands made by shooting for their teams or units.
- c. To provide assistance to pupils at schools, and to others undergoing service in voluntary youth organisations, with specialist facilities and training designed to improve the physical education and development of such persons as well as the development and occupation of their minds.

5. CCRS's work is facilitated through a formal Memorandum of Understanding (MoU) with Headquarters Army Regional Command (RC) on behalf of the Ministry of Defence (MoD) and the three Services. CCRS contributes to the 3rd objective ('Promote our Prosperity') of the MoD's Departmental Plan through its support to sponsored Cadet Forces and the promotion of civil society, as highlighted by reference to the University of Northampton's Institute for Social Innovation and Impact (ISII) report on the Public Benefit of Cadet Forces at paragraph 18 below. The MoU is not intended to be legally binding, but both parties have entered into the MoU in good faith, intending to honour their respective obligations. The MoU is reviewable annually and renewable every three years (expiry of current MoU 31 March 2022).

6. CCRS has close practical links with four of the five Cadet youth organisations (the Combined Cadet Force (CCF), Marine and Sea Cadets, Army Cadet Force (ACF), RAF Air Cadets (RAFAC), and established links with the Volunteer Cadet Corps (VCC) as the fifth MOD-sponsored Cadet Force during the course of 2020. CCRS has worked hard during the year to foster and develop relationships with all Cadet Forces according to their needs and wishes to help further the Cadet experience. In particular, it has provided the secretariat to the Army Cadet Shooting Committee and developed closer working relationships with the Cadet Training Centre (CTC) Frimley Park, as a result of which it has been invited to present at all adult volunteer training courses as appropriate. It was also requested in early 2020 by HQ Army RC to lead on the development of the Army Cadets Target Shooting Elective as part of the re-structuring of the Army Cadet training syllabus. This work was completed in December 2020 and will be subject to review as the syllabus is formally introduced from September 2021. Part of that work included the development of pathways for cadets to be potentially eligible as credible contenders for national team selection, including in Air Rifle, Small-bore rifle shooting (.22) and potentially in Clay too, while protecting the current Full-bore experience and opportunity to be selected for one of three national cadet teams.

7. In parallel, CCRS made efforts throughout 2020 to strengthen relationships with shooting National Governing Bodies (NGB) and establish links with other shooting organisations. In particular, this included considerable work with the National Rifle Association (NRA) in recognition of its charitable objects, and with British Shooting (BS), the body which 'talent

spots' future national team shooters. In particular, work with BS allowed CCRS to develop a national 'Target Sprint' (Air Rifle) competition (an increasingly popular sport), which it offered to the national cadet community but then had to cancel owing to Covid. Overtures were also made to the National Small-bore Rifle Association, the Clay Pigeon Shooting Association (CPSA), and the British Association for Shooting and Conservation (BASC). In addition, CCRS has a loose association with the British Schools Small-bore Rifle Association (BSSRA). CCRS looks forward to the many exciting opportunities it can potentially deliver in 2021 (Covid dependent) and beyond to support the cadet experience and the development of the UK's young people.

8. CCRS is governed by a board of trustees drawn from across the Cadet Forces, the military, and the wider shooting community; and efforts continue to be made to ensure that it includes appropriate skill-sets and experience, as well as being sufficiently diverse. It has a small, permanent secretariat comprising four salaried staff, as well as a number of volunteer committees supported by a wide range of over one hundred adult volunteers to assist in the delivery of CCRS's activities. Adult volunteers are critical to the cadet experience, and it is feared that the impact of Covid once adults have lost the habit of volunteering with Cadet Forces, combined with understandable but ever-tightening regulation, may deter a number of adult volunteers from returning to the Cadet Forces post-Covid - time will tell.

9. CCRS's various committees are responsible to trustees for the policies, practices and procedures governing the conduct and administration of all shooting competitions, training and representative teams. Activities range from delivering competitions annually at national level in target shooting disciplines; to providing advice and liaison to the NGB and to the Cadet Forces; to providing coaching and assistance to cadets and adult volunteers; to organising and sponsoring the UK's national cadet Under 17 and Under 18 rifle teams, as well as GB's Under 19 rifle team on behalf of the NRA, for international competitions.

RESPECTIVE ROLES AND RESPONSIBILITIES

10. Respective roles and responsibilities as agreed in the MoU between RC and CCRS are assessed for 2020 in the table below. Last year we commented on the challenges of the operational environment, including increased regulation, resource pressures on Defence and the importance of sufficient high-quality adult volunteers, all of which remain.

11. Self-evidently, 2020 was the year of Covid, the general impact of which is widely and well known. For CCRS, the specific impact of this extraordinary year was as follows:

a. Cadet Force policy for all five Cadet Forces was determined by the MOD and the Services working to National Youth Association guidelines. With the safety and wellbeing of the members of the Cadet Forces as the top priority, CCRS was unable to deliver any shooting events in 2020, although it did deliver a postal competition programme.

b. Nonetheless, CCRS was fully occupied throughout 2020 (see also paragraphs 6 and 7, and below):

- 1) Planning and re-planning a novel Shooting and Competitions programme for 2020, involving close consultation and coordination with the single Services and with all its supporting committees;
- 2) Supporting HQ Army RC in the re-writing of the Army Cadet syllabus, chairing the Shooting working group and developing the syllabus to allow cadets to progress up to national team level potentially in Air Rifle (AR), Small-bore (SB), Full-bore (FB) and Clay.

- 3) Close consultation and coordination with international bodies, including with the Canadian Defence Forces Headquarters, the South Africa Bisley Union (SABU), the Jersey Rifle Association.
- 4) CCRS was also heavily involved in the advice and development of a number of regulatory policies for the Cadet Forces, including the new Cadet Shooting Manual.
- 5) Setting the conditions for 2021, given that most cadets had little opportunity to shoot in 2020, developing new and innovative opportunities in response to requests from the Cadet Forces at CCRS's annual Advisory Committee meeting. New opportunities included the development of a number of postal and virtual competitions.
- 6) Strengthening and updating its policies and its infrastructure.
- 7) The completion of a history of cadet shooting from 1861 to the present (for which the trustees wish to record their thanks formally to Lt Col N Suffield-Jones, a former trustee and Chairman of The Athelings Association).
- 8) CCRS also thanked General The Lord Houghton GCB CBE DL for his support as President, and welcomed a new President, Lieutenant General AR Magowan CB CBE, as well as saying goodbye to one of its key staff members and welcoming and inducting another.

Notwithstanding Covid and the subsequent cancellation on a rolling basis of CCRS's planned collective shooting events, respective responsibilities for each organisation are assessed as mainly 'Green' given that stated responsibilities either were exercised, or the required mechanisms were in place for them to be exercised.

Organisation	Role	Responsibility	
Army HQ, RC	Supported	Determination and payment of funds in accordance with appropriate rules. COMMENT: Annual grant received, following revised bid from CCRS to reflect developing Covid situation.	
		Monitoring CCRS's observance of conditions COMMENT: CCRS reports routinely to HQ Army RC and the Cadet Forces.	
		Developing and implementing consistent procedures for sufficient and timely allocation of ranges to cadet units and prevention of short notice cancellations other than in exceptional circumstances COMMENT: Routine.	
		Providing the means or arranging for all participant Cadet and CFAV details for Central Matches/events, Representative Team Matches and Training to be	

		<p>visible on WESTMINSTER, so CCRS can fulfil its safeguarding responsibilities.</p> <p>COMMENT: Routine. One anomaly is that while the other Cadet Forces use WESTMINSTER, RAFAC use BADER, to which CCRS does not have access, although CCRS personnel are SC-cleared and are recognised Cadet Force Adult Volunteers (CFAV). CCRS therefore has to go through HQ RAFAC staff for routine matters, such as checking that CFAV are appropriately qualified for particular events.</p>	
		<p>Providing suitably qualified, experienced and current persons to deliver defence specific tasks which CCRS is unable to meet.</p> <p>COMMENT: Routine.</p>	
		<p>Making available sufficient and suitable rifles and ammunition to conduct defence specific events for cadets.</p> <p>COMMENT: Routine.</p>	
CCRS	Supporting	<p>Deliver effective and efficient, national legislation- and MOD regulation- compliant health and safety practices.</p> <p>COMMENT: Routine. CCRS is JSP compliant, in addition to which it has completed its own independent reviews and HSE checks.</p>	
		<p>Provide access to the Risk Register and other documentation to assure RC that administration, competitions and training events are conducted in accordance with DDH and ODH.</p> <p>COMMENT: Routine. All training events are supported by their own risk assessments in accordance with MOD and Service policy.</p>	
		<p>Observe any grant fund conditions.</p> <p>COMMENT: Routine.</p>	
		<p>Maintain adequate systems of financial control.</p> <p>COMMENT: CCRS has its own Finance & Accounts Regulation, as agreed by trustees, including appropriate controls. Its annual accounts are verified by a qualified Independent Examiner.</p>	
		<p>Signature and proper record of accounts.</p> <p>COMMENT: Annual accounts are reviewed and agreed by trustees.</p>	

		<p>Ensure that grants are used only for the purposes of the MoU and are not used for speculation or investment with the intent of generating additional income.</p> <p>COMMENT: Annual grant bids are made on the basis of predicted expenditure, and agreed with HQ Army RC. The following year's grant bid is adjusted as necessary, supported by a written justification. Grant-funding is not used speculatively.</p>	
		<p>The administration and proper accounting of grants in accordance with Charity Commission requirements.</p> <p>COMMENT: CCRS complies with Charity Commission reporting and accounting requirements.</p>	
		<p>The maintenance of adequate internal expenditure controls.</p> <p>COMMENT: Annual budgets are approved by trustees and all expenditure is dual-authorisation controlled.</p>	

REVIEW OF PROGRESS AND ACHIEVEMENTS

12. The tables below list the high level Key Performance Indicators (KPI) required by the terms of the MoU to be reported by CCRS in its Annual Report and Accounts. The exceptional nature of the entries in paragraphs 14-16 reflects the extraordinary and abnormal circumstances of 2020.

13. Security

Ser	Key indicator	Method of measurement	2020 Compliance Y/N
13.1	All firearms to be stored in an armoury compliant with JSP 440 and 482 or NGB regulations.	Assurance reports by MoD and NGB parties, annually.	Yes. Note: Regulations and/or the effective communication thereof under review by RC - issues raised by CCRS.
13.2	All ammunition to be stored in a magazine compliant with JSP 440 and 482 or NGB regulations	Assurance reports by MoD and NGB parties, annually.	Yes
13.3	Movement of arms and ammunition as per JSP 440.	Post event reports	Yes Note: Regulations and/or the effective communication thereof under review by RC - issues raised by CCRS.
13.4	Accountability for ammunition as per JSP 886 or NGB regulations.	Post event reports	Yes

13.5	All personal and other sensitive data stored, accessed and distributed in accordance with DPA 98 and JSP 440	Assurance reports by MoD agents, annually.	Yes.
13.6	Ensure that appropriate personal protective security measures in place for all training as per JSP 440 and NGB regulations.	Assurance reports by MoD agents, annually.	Yes

14. Safety.

Ser	Key indicator	Method of measurement	2019 Compliance Y/N
14.1	Risk Register reviewed monthly and Risk Assessments reviewed and adjusted prior to each event.	Number of RtL incidents.	Yes. Risks are reviewed routinely by CCRS staff and trustees review the Risk Register at each board meeting. Risk Assessments are conducted prior to each event, and reviewed and agreed.

15. Events. Events were planned as per a 'normal' training year, and then either cancelled or re-planned for the eventuality that CCRS could support cadet shooting and competitions and subsequently cancelled. The chart below illustrates the planning and then cancellation of events.

Ser	Event	Attendance (individuals)						
		2020	2019	2018	2017	2016	2015	2014
15.1	Inter-Services' Cadet Rifle Meeting (ISCRM)	0	410 firers + 39 reserves	384 firers + 97 in butts	336 firers + 100 in butts	472	526	543
15.2	Schools'/CCF Meeting	0	395 firers	454 firers	470 firers	487	514	614
15.3	Cadet Inter-Services' Skill at Arms Meeting	0	231 firers + 49 in butts	232 firers + 58 in butts	212 firers + 53 in butts	260	260	260
15.4	Cadet Inter-Services' Small-bore Championships	0	20 firers	20 firers	30 firers	30	10	20

15.5	Cadet National Clay Championships	0	137 firers	144 firers	128 firers	128	153	174
15.6	Cadet Imperial	0	41 firers	43 firers	33 firers	44	-	-
15.7	NRA Imperial	22 cadets competed as individuals, not as cadets. No sponsorship by CCRS	165 cadets, of which 40 sponsored by CCRS	Not recorded				

16. International teams (included in MoU).

- a. British Under 18 Cadet Rifle Team (BCRT – ‘The Athelings’) to Canada to compete against the Royal Canadian Army Cadet National Rifle Team in the Canadian National Championships. The Canadian military authorities cancelled all reciprocal training events and competitions for international teams for 2020.
- b. UK Under 17 Cadet Rifle Team (UKCRT) to Jersey to compete against the Channel Islands cadets. Policy prevented the team from travelling to and competing against the Channel Islands in the Jersey Rifle Association’s (JRA) summer Open Meeting.
- c. Royal Canadian Army Cadet National Rifle Team (RCAC NRT) to UK. The RCAC NRT did not travel to the UK.

Notwithstanding the cancellation of the various international matches, CCRS’s Board of Trustees, its International Committee and the Executive were all insistent on three national cadet teams being selected, and processes were developed to select the teams the UKCRT, BCRT and GBU19 teams. A postal match was developed by the CCRS Executive in the event that circumstances would have permitted such a match to be shot in various locations rather than shoulder-to-shoulder between competing international teams. Regrettably, this was unable to take place. All three teams were however honoured with their Colours, and a Yearbook produced to celebrate the cohort of 2020.

17. International teams (not included in MoU).

- a. The British Under 19 Rifle Team (GB U19) team to Republic of South Africa. The tour was cancelled.
- b. Republic of South Africa Junior Team to Bisley. The tour was cancelled.

PUBLIC BENEFIT

18. Trustees have had due regard to Charity Commission Guidance on Public Benefit. Nearly 1400 cadets would shoot competitively in normal circumstances, with others assisting; and many more including Cadet Force Adult Volunteers (CFAV) volunteers would benefit through coaching and other non-central activities. The University of Northampton’s Institute for Social Innovation and Impact four-year study into the societal return on investment in Cadet Forces highlights a number of public benefits (4th and Final Report released). Shooting directly contributes to the public benefit by developing cadets’ powers of

concentration, application, confidence, self-discipline and personal responsibility. See link below for the Final Report.

<https://www.northampton.ac.uk/wp-content/uploads/2017/10/social-impact-cadet-forces-uk-2020.pdf>

SAFEGUARDING

19. CCRS has a detailed safeguarding policy based on MoD cadet guidelines, which is linked on CCRS's website. There were no safeguarding incidents in 2020.

REVIEW OF FINANCIAL ACTIVITIES AND AFFAIRS

20. The attached accounts show that CCRS' activities have been funded by the Ffennell Trust, sponsorship, membership subscriptions, donations, competition entry fees, investment interest, reserves and sales; while the administration and support for some events and tours was funded by Grants (non-contractual, so technically donations) from the Army as MoD's shooting sponsor through Headquarters Regional Command. Tours also required individuals' contributions, all of which were collected in advance and then refunded in 2020 for GBU19.

21. The financial state of the charity reflects an extraordinary year in which much of its charitable output involving expenditure had necessarily to be curtailed or cancelled, for which the charity compensated with other activity as detailed in this report, which required far less expenditure. Relevant grant funds are therefore being carried forward into 2021, and the annual grant request to the MOD for 2021/2022 has been appropriately reduced. The funds of CCRS are in a satisfactory state and the charity is in a position to continue to provide services commensurate with its charitable objects.

VOLUNTEER ACTIVITY

22. The trustees wish to acknowledge the importance of all the adult volunteers and many supporters who would have given unstintingly of their time, enthusiasm and experience in normal circumstances to further the charity's objects. The trustees sincerely hope that adult volunteers will be motivated and enthused to provide their invaluable support once more normal circumstances again prevail, and strongly encourage them to do so.

RISK ASSESSMENT

23. The trustees regularly assess and review the risks to which the charity is exposed, including operational and financial risks. In the opinion of the trustees the Charity has established resources and review systems, which, under normal conditions, will allow risks identified to be mitigated to an acceptable level in its day-to-day operations. A Covid risk assessment was conducted and then reviewed, as mandated.

RESERVES

24. The Charity Commission defines reserves as income that becomes available to the charity to be expended at trustees' discretion in furtherance of the Charity's objects, but which is not yet spent, committed or designated. Fixed assets are deducted as they are not realisable and are needed for the charity to continue to function. At the balance sheet date, CCRS' reserves comprised the following:

	31 Dec 20	31 Dec 19
	£	£
Total funds as per Balance Sheet	744,898	632,923
Deduct:		
Restricted + endowment + designated funds	448,475	375,808
Fixed assets	38,111	32,153
Unrestricted Charity reserves as at 31 Dec	258,312	224,962

25. Trustees have examined the needs and challenges of the Charity in both the short and medium terms along with the relevant financial forecasts. The trustees' reserve policy is to have sufficient to cover six months of operations, including a full season of competitions and tours in the event of MoD Grants being discontinued or other unforeseen major contingencies. This reserve requirement totals around £220K reducing to approximately £135K if tours and overseas team visits are suspended. The level of reserves has improved since the previous year and as at 31 December 2020 the level of reserves was sufficient. The trustees consider that, provided the MoD grant continues, there will be no material uncertainty about the Charity's ability to continue as a going concern.

ASSET COVER FOR FUNDS

26. An analysis of the assets attributable to the various funds is shown in the accounts. These assets are sufficient to meet the charity's obligations.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

27. Law, applicable to charities in England and Wales, requires trustees to prepare financial statements for each financial period, which give a true and fair view of the Charity's financial activities during the period, and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the Trustees should follow best practice and:

- a. Select suitable accounting policies and apply them consistently.
- b. Make judgements and estimates that are reasonable and prudent.
- c. Observe the methods and principles in the applicable Charities SORP.
- d. State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements.
- e. Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the Charity will continue in operation.

28. The trustees are responsible for keeping accounting records that disclose with reasonable accuracy the financial position of the Charity, that enable them to ascertain the financial position of the Charity, and which ensure that the financial statements comply with Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

CONCLUSION

28. In what was an extraordinary year presenting many challenges, CCRS had to adapt and successfully develop its policies, procedures and technology, learning much in the process, which it is hoped will only add to the Cadet Force experience post-Covid.

29. Throughout 2020, CCRS tailored its activities and the pace of recovery to the requirements its customers - the Cadet Forces and their members - in terms of restrictions on face-to-face activity and movement, and the need for a progressive, supportive and innovative approach that prioritised local imperatives, as well as CFAV retention. The trustees were particularly appreciative of the contribution of the single Services' representation at senior level in its annual Advisory Committee, which did much to help CCRS's planning in support of the Cadet Forces through these extraordinary times.

Brigadier MP Lowe MBE
Chairman of Board of Trustees

COUNCIL FOR CADET RIFLE SHOOTING INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

1. I report on the accounts of the Council for Cadet Rifle Shooting - a Charitable Incorporated Organisation - for the twelve months ended 31 December 2020, which are set out on pages 13-17.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

2. As the charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 144 of the Charities Act 2011 (the 2011 Act) does not apply and that an independent examination is appropriate and is required.

3. It is my responsibility to:

- a. examine the accounts (under section 145 of the 2011 Act);
- b. to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145 (5) (b) of the 2011 Act);
- c. to state whether particular matters have come to our attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

4. My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit; consequently no opinion is given as to whether the financial statements present a "true and fair view" and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

5. In connection with my examination no matter has come to my attention:

a. which gives me reasonable cause to believe that in any material respect the requirements:

- (1) to keep accounting records in accordance with section 130 of the 2011 Act; and
- (2) to prepare accounts which accord with the accounting records and to comply with the accounting requirement of the 2011 Act.

have not been met; or

b. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



KW Steward Ltd
Independent Examiner
29th September 2021

COUNCIL FOR CADET RIFLE SHOOTING

A Charitable Incorporated Organisation (registered number 1151650)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD 1 JANUARY TO 31 DECEMBER 2020

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds 2020 £	Total funds 2019 £
Income and endowments						
Donations and legacies	2	291,614	9,500	0	301,114	370,901
Charitable activities	3	5,342	12,446	0	17,788	101,102
Other trading activities		0	0	0	0	0
Investments	4	9,035	0	6,756	15,792	14,736
Separate material income item		0	0	0	0	0
Other		23	0	0	23	3,083
Total		306,014	21,946	6,756	334,716	489,822
Expenditure						
Charitable activities	5	225,011	14,377	0	239,388	452,562
Separate material expense item		0	0	0	0	0
Other	6	1,869	13	0	1,881	4,502
Total		226,880	14,389	0	241,269	457,064
Net income/(expenditure) before investment gains/(losses)		79,134	7,557	6,756	93,447	32,758
Net gains/(losses) on investments		9,433	0	9,095	18,528	36,175
Net income/(expenditure)		88,567	7,557	15,852	111,975	68,933
Extraordinary items		0	0	0		0
Transfers between funds	11	0	1,829	-1,829	0	0
Other gains/(losses)		0	0	0	0	0
Net Movement in Funds		88,567	9,386	14,023	111,975	68,933
Reconciliation of Funds						
Total funds brought forward		311,116	68,145	253,662	632,923	
Total funds carried forward		399,683	77,531	267,685	744,898	

Brigadier MP Lowe MBE
Chairman of Board of Trustees

01-Oct-21

COUNCIL FOR CADET RIFLE SHOOTING

A Charitable Incorporated Organisation (registered number 1151650)

BALANCE SHEET AS AT 31 DECEMBER 2020

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds 2020 £	Total funds 2019 £
Fixed assets						
Intangible assets		0	0	0	0	0
Tangible assets	7	38,111	0	0	38,111	32,153
Total fixed assets		38,111	0	0	38,111	32,153
Current assets						
Stocks		11,010	0	0	11,010	9,209
Debtors	8	6,857	4,761	1,689	13,307	23,691
Investments	9	231,742	0	198,103	429,845	436,808
Cash at bank and in hand	10	184,109	72,770	67,892	324,771	213,940
Total current assets		433,718	77,531	267,684	778,933	683,648
Liabilities						
Creditors: amounts falling due within one year		72,146	0	0	72,146	82,878
Net current assets/(liabilities)		361,571	77,531	267,684	706,787	600,770
Total assets less current liabilities		399,683	77,531	267,684	744,898	632,923
Liabilities						
Creditors: amounts falling due after more than one year		0	0		0	0
Provisions for liabilities		0	0		0	0
Total net assets or liabilities		399,683	77,531	267,684	744,898	632,923
The funds of the charity						
Endowment funds	11	0	0	267,684	267,684	253,662
Restricted income funds		0	77,531	0	77,531	68,145
Unrestricted funds		399,683	0	0	399,683	311,116
Total charity funds		399,683	77,531	267,684	744,898	632,923

Brigadier MP Lowe MBE
Chairman of Board of Trustees

01-Oct-21

COUNCIL FOR CADET RIFLE SHOOTING

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

ACCOUNTING POLICIES

1. The principal accounting policies that have been adopted in the preparation of these accounts are as follows:
 - a. These accounts have been prepared on a historical cost basis and in accordance with the Statement of Recommended Practice on Accounting by Charities (FRS 102) apart from Investments which are on market value.
 - b. Stocks are valued at the lower of cost or net realisable value.
 - c. Fixed Assets.
 - 1) Rifles and equipment are included in the account at cost. Depreciation is provided on these assets, rifles at 10% reducing balance, barrels at 10% and other items at 20% both fixed balance per annum. Any net book value of assets that cease to be of value are written off.
 - 2) Trophies and historical assets held for competitions are treated as inalienable and not included in the accounts at a value. Any repair costs are written off as incurred.
 - d. Investments. Investments consist of common investment funds quoted on the London Stock Exchange and are included in the Balance Sheet at market value.

INCOME

	Unrestricted	Restricted	Endowment	2020 Total	2019 Total
2. Donations and legacies					
Membership and donations	5,051	0	0	5,051	4,877
Gift aid tax claimed	118	0	0	118	125
SBF Memorial Fund	360	0	0	360	1,866
Grants (Military)	276,085	9,500	0	285,585	357,533
Grants (Other)	10,000	0	0	10,000	6,500
	291,614	9,500	0	301,114	370,901
3. Charitable activities					
Non-central matches	206	0	0	206	3,850
ISCRM	0	0	0		14,174
CISSAM	0	0	0		7,614
Schools Meeting	0	0	0		24,125
Clay Target	0	0	0		11,122
Cadet Imperial income	0	0	0		2,204
Other income	5,137	12,146	0	17,283	15,412 includes R&C
Sponsorship income	0	0	0		5,700
Team contributions		300	0	300	16,900
	5,343	12,446	0	17,789	101,101
4. Investments					
Bank interest received	245	0	0	245	982
M&G Ffennell investment income	0	0	0		0
Blackrock investment income	8,364	0	6,756	15,120	11,870
United Trust investment income	0	0	0		908
35 Day Interest	47	0	0	47	0
Eden Tree investment income	380	0	0	380	977
	9,036	0	6,756	15,792	14,737
EXPENDITURE					
5. Charitable activities					
Non-central matches	126	0	0	126	3,352
ISCRM costs	0	0	0	0	28,625
CISSAM costs	0	0	0	0	4,526
Clay target costs	0	0	0	0	12,480
Smallbore Winter League		0	0	0	
Cadet Imperial costs	0	0	0	0	2,013
Schools Meeting	0	0	0	0	50,242
Sponsorship	0	0	0	0	12,664
Other costs	15,816	10,881	0	26,697	26,338 includes R&C
Team Training Maple Taste	0	0	0	0	6,960
RSA Juniors	0	0	0	0	0
Travel costs	0	549	0	549	18,006
Food & accommodation	0	2,687	0	2,687	37,625
Visit costs	0	0	0	0	3,081
Shooting costs	435	0	0	435	20,708
Clothing, medals and badges	495	0	0	495	9,659
Presentation costs	1,345	224		1,569	0
Salaries, PAYE/Employer NI	118,970	0	0	118,970	124,300
Pension contributions	49,413	0	0	49,413	49,024
Office costs	18,577	11	0	18,577	16,064
Website and IT equipment	8,026	0	0	8,026	12,322
Bank charges	81	24	0	105	196
Maintenance Cost	6,444	0	0	6,444	10,773
Depreciation of Assets	5,283	0	0	5,282.60	3,603
	225,011	14,376	0	239,376	452,561
6. Other expenditure					
Audit & accountancy	540	0	0	540	360
Other professional fees	792	0	0	792	792
Trustees/committees' expenses	537	13	0	550	3,351
	1,869	13	0	1,882	4,503

	2020	2019					
	£	£					
7. Fixed Assets							
At cost or valuation at 1 January	84,145	72,754					
Additions during year	11,240	11,392					
Revaluation at year end	0	0					
	95,385	84,145					
Depreciation at 1 January	51,992	49,230					
Charge for year	5,283	2762					
	57,275	51,992					
Net Book Values							
At 31 December	38,111	32,153					
At 1 January	32,153	23,524					
8. Debtors							
Debtors	52	104					
Recoverable gift aid	815	698					
Accrued income	3,448	7,787					
Prepayments	8,992	15,103					
	13,307	23,692					
9. Investments Valuation at 31 December							
Equity Investment Funds	404,443	386,472					
Fixed Term Deposits	25,402	50,335					
	429,845	436,807					
10. Cash at Bank and in Hand							
Current Account - including petty cash	293,249	182,501					
COIF deposit account	31,522	31,439					
Ffennell Trust - COIF deposit account	0	0					
Foreign Currency	0	0					
	324,771	213,940					
11 Funds of the Charity							
	1 Jan 20	Income	Exp	Sur/def	Transfers	G/L	31 Dec 20
Restricted Funds							
UK U17 Cadet Rifle Team	4,004	8,671	171	8,500	0	0	12,504
British U18 Cadet Rifle Team	31,006	200	0	0	0	0	31206
GB Under 19 Team	0	12,010	13,839	-1829	1,829	0	0
Ronnie Melville Equipment	9,639	1,000	0	1,000	0	0	10,639
Athelings Association	2,895	65	20	45	0	0	2980
RSA Juniors	0	0	0	0	0	0	0
RCAC NRT	20,601	0	399	-399	0	0	20,202
	68,145	21,946	14,429	7,317	1,829	0	77,531
Endowment Funds							
Ffennell Trust Fund	253,662	6,756	0	6756	-1,829	9,095	267,684
Unrestricted Funds							
General Fund	257,115	268,219	193,843	75,319	-44,500	9,433	296,423
	257,115	268,219	193,843	75,319	-44,500	9,433	296,423
Designated Funds							
Hospitality	4,000	0	0	0	0	0	4,000
Clay	3,966	1,379	1,735	-356	0	0	3,610
Other shooting	7,949	1,968	2,891	-923	0	0	7,026
Cadet Bisley	-202	1,436	1,401	36	44,500	0	44,334
Derby Lodge	36,422	32,598	27,010	5,588	0	0	42,009
Simon Fraser Memorial	1,866	415	0	0	0	0	2,281
	54,001	37,796	33,037	4,345	44500	0	103260
Total funds of the charity							744898