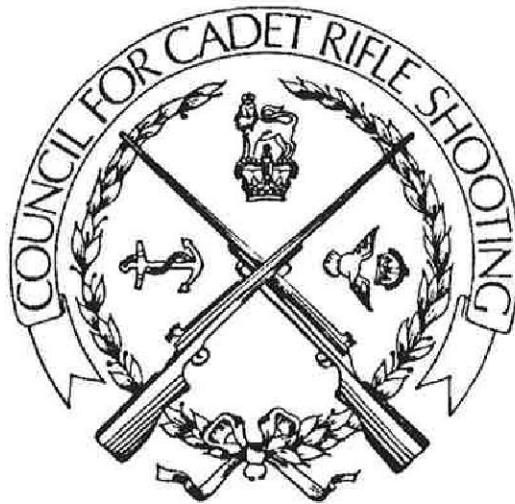


# **COUNCIL FOR CADET RIFLE SHOOTING**

*(A Charitable Incorporated Organisation - registered charity number 1151650)*



## **BOARD OF TRUSTEES**

## **ANNUAL REPORT AND ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

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

**THE TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2021  
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). 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
Treasurer	Mr C Rivett-Carnac.

b. Trustees:

Principal officers plus:  
Commander N Benstead RN  
Wing Commander G Campbell  
Major General IC Dale  
Mr WG Doe  
Warrant Officer H Golaszewski  
Colonel T Mills  
Major JRW Postle  
Lieutenant Colonel C Stewart  
Colonel JS Wilson.

c. Secretariat:

General Secretary	Brig (Retd) MN Pountain
Shooting Manager	Mr D Marston
Competitions Officer	Mrs L Healy
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 is governed by a board of representative trustees, 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 various volunteer committees supported by a wide range of over one hundred adult volunteers to assist in the delivery of CCRS's activities.

6. 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 selecting the UK's national Under 17 Cadet Rifle Team and GB's Under 18 Cadet Rifle Teams teams, as well as GB's Under 19 Rifle Team on behalf of the NRA for international competitions.

7. Adult volunteers are critical to the cadet experience and 2020-2021 saw a decrease of 1,450 Adult Volunteers, mainly in the Community Cadets, corresponding with a decrease in cadets in the SSC, ACF and ATC. Conversely, while further decreases have been announced for 2021-22 (source MOD Sponsored Cadet Forces Statistics as at 01 April 2022), the CCF has experienced an increase in both, reflecting perhaps the impact of the Cadet Expansion Programme (CEP). Fortunately for CCRS, its level of Adult Volunteers and supporters has encouragingly remained relatively consistent. Nonetheless, CCRS has introduced or reinforced various initiatives to encourage and help Adult Volunteers. These have included:

- a. Delivering two coaching courses a year, one for Army Cadets, the other open to all Services, and following negotiations with the NRA, CCRS has secured recognition of these courses as Stage 1 of a NRA National Coaching qualification.
- b. The delivery of competitions for Adult Volunteers.
- c. Delivering a recommendation to the relevant Cadet Forces authority for an addition and change in Cadet Force Clay Shooting policy, which would further help, support and encourage Adult Volunteers.
- d. A Certificate of Appreciation (Bronze, Silver and Gold).

8. 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 3<sup>rd</sup> 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. 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 the current MoU, following the impact of the Covid pandemic, has been extended to 31 March 2023 by agreement of the Parties.

9. CCRS has close practical links with four of the five Cadet Forces (the Combined Cadet Force (CCF), the Sea Cadet Corps (SSC), the Army Cadet Force (ACF), and the Air Training Corps (ATC)), and has links with the Volunteer Cadet Corps (VCC) as the fifth MOD-sponsored Cadet Force. Following the restrictions on Cadet activity in 2020 owing to Covid, the respective Cadet Force headquarters confirmed at an Advisory committee meeting in late 2020 their aspiration to achieve as full a programme of shooting events and competitions in 2021 as possible, pending national and National Youth Agency (NYA) guidance. CCRS was requested to deliver as much as possible either remotely or locally, given restrictions on residential training in particular. This coincided with schools, units and parents providing anecdotal evidence that extra-curricular activity was essential for wellbeing and the mental health of young people, as also reported in various media.

10. Consequently, CCRS developed a plan for 2021 that included:

- a. With the support of the Army's Regional Command, a one-off 'Regional Cadet Bisley', with a Final at Bisley in October. 'Regional Cadet Bisley' was in effect a devolved competition, replacing the annual Inter Services Cadet Rifle Meeting (ISCRM) and the Schools' (CCF) Meeting at Bisley. This saw eight competitions taking place throughout Great Britain, which allowed cadet teams of all three Services to travel to and compete at a central regional location on a daily basis. CCRS established a tri-Service Planning Group to deliver this, and with residential restrictions being lifted by October, a Final was held at Bisley for 32 teams following the Regional qualifying matches, with approximately 300 cadets taking part overall.
- b. A new postal match was introduced for L98A1, supporting cadet units to take advantage of the DCCT (the MOD's Small Arms Trainer).
- c. Notwithstanding a ban on overseas travel and exchanges, CCRS was able to plan and organise for its three national teams (the UK Under 17 Cadet Rifle Team – UKCRT, the British Under 18 Cadet Rifle Team – BCRT, known as the 'Athelings', and the GB Under 19 Team – GBU19) to compete in events of national and international standing. These included the Scottish Open for GBU19, with thanks to Scottish Target Shooting (STS) for its kind invitation; and the Jersey Summer Prize Meeting for UKCRT and BCRT, with thanks to the Jersey Rifle Association (JRA).

## **RESPECTIVE ROLES AND RESPONSIBILITIES**

11. Respective roles and responsibilities as agreed in the MoU between RC and CCRS are assessed for 2021 in the table below. Last year we re-stated 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. If anything, 2021 proved to be even more challenging, exacerbated by Covid and the turnover of a number of appointments, leading to a loss or reduction in corporate knowledge, as well as policy over-complication and inadequate or only partially effective communication.

12. In addition to main activities highlighted in paragraph 10 above, CCRS:

- a. Continued to strengthen ties with the shooting National Governing Bodies (NGB).
- b. Agreed with British Shooting to introduce a new Target Sprint competition (the fastest growing shooting sport), with three of the staff qualifying to deliver and run a national competition. Regrettably, a competition scheduled in 2021 had to be cancelled, but has been re-scheduled for 2022.
- c. Contributed further to the development of the new Cadet Shooting Manual, to be issued in 2022.
- d. Sponsored 44 cadets variously to the delayed NRA Imperial national competition in September.
- e. Further strengthened its policies and practices around Safeguarding and Risk Management.

13. Notwithstanding Covid and its impact, 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. Where there were any issues, or points worth highlighting, these are discussed under 'COMMENT'.

Organisation	Role	Responsibility	
Army HQ, RC	Supported	Determination and payment of funds in accordance with appropriate rules.  COMMENT: Annual grant in aid made, following revised reduced bid from CCRS to reflect developing Covid situation and impact of previous year.	
		Monitoring CCRS's observance of conditions.  COMMENT: CCRS reports routinely to HQ Army RC and the Cadet Forces, attending, for example, RC Cadet Branch's weekly training conference.	
		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: Consistent procedures exist. Regrettably, CCRS was 'bumped' off ranges owing to higher priority users requesting or requiring short-notice range use.	
		Providing the means or arranging for all participant Cadet and CFAV details for Central Matches/events, Representative Team Matches and Training to be visible on WESTMINSTER, so CCRS can fulfil its safeguarding responsibilities.  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 works through HQ RAFAC staff for all Air Cadet routine matters, such as checking that CFAV are appropriately qualified for particular events, as it does for Sea Cadets too. This is a workable solution.	
		Providing suitably qualified, experienced and current persons to deliver defence specific tasks which CCRS is unable to meet. COMMENT: Routine.	
		Making available sufficient and suitable rifles and ammunition to conduct defence specific events for cadets. COMMENT: Routine.	
CCRS	Supporting	Deliver effective and efficient, national legislation- and MOD regulation- compliant health and safety practices. COMMENT: Routine. CCRS is JSP compliant, in addition to which it has completed its own independent reviews and HSE checks.	
		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. COMMENT: Routine. All training events are supported by their own risk assessments in accordance with MOD and Service policy, and loaded onto relevant MOD information systems.	
		Observe any grant fund conditions. COMMENT: Routine. All grant fund conditions met.	
		Maintain adequate systems of financial control. 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.	
		Signature and proper record of accounts. COMMENT: Annual accounts for 2021 were reviewed and agreed by trustees, and presented at its AGM.	

		<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, and as determined by the FCA.</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 in line with CCRS financial policy.</p>	

## REVIEW OF PROGRESS AND ACHIEVEMENTS

14. 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.

### 15. Security

Ser	Key indicator	Method of measurement	2021 Compliance Y/N
15.1	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.
15.2	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.
15.3	Movement of arms and ammunition as per JSP 440.	Post event reports.	Yes.
15.4	Accountability for ammunition as per JSP 886 or NGB regulations.	Post event reports.	Yes.
15.5	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.
15.6	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.

#### 16. Safety.

Ser	Key indicator	Method of measurement	2021 Compliance Y/N
16.1	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.

**17. Events.** Events in 2021 were planned by exception, reflecting the impact of Covid. The chart below illustrates this in comparison to 'normal' years, the last 'normal' year being 2019.

Ser	Event	Attendance (individual)					
		2021	2020	2019	2018	2017	2016
17.1	Inter-Services' Cadet Rifle Meeting (ISCRM)	'Regional Cadet Bisley'. 8 regional meetings (310 firers) plus Final of 160 firers	0	410 firers + 39 reserves	384 firers + 97 in butts	336 firers + 100 in butts	472
17.2	Schools'/CCF Meeting		0	395 firers	454 firers	470 firers	487
17.3	Cadet Inter-Services' Skill at Arms Meeting	Cancelled	0	231 firers + 49 in butts	232 firers + 58 in butts	212 firers + 53 in butts	260
17.4	Cadet Inter-Services' Small-bore Championships	Cancelled	0	20 firers	20 firers	30 firers	30
17.5	Cadet National Clay Championships	Cancelled	0	137 firers	144 firers	128 firers	128
17.6	Cadet Imperial	Did not occur	0	41 firers	43 firers	33 firers	44



The number of cadets competing in the NRA Imperial, including sponsorship by CCRS, is listed below.

Ser	Event	Attendance (individuals)			
		2021	2020	2019	2018
17.7	NRA Imperial	51 cadets, of which 44 sponsored by CCRS.	22 cadets competed individually, not as cadets. No sponsorship by CCRS.	165 cadets, of which 40 sponsored by CCRS.	Not recorded pre-2019.

The number of cadets competing in non-central (not at Bisley), distributed events organised and sponsored by CCRS is listed below.

Ser	Event	Attendance (individuals) – Postal Competitions			
		2021-22	2020-21	2019-20	2018-19
17.8	<b>Postal Competitions</b>				
17.8.1	Air Rifle	64	0 (96 entries)	125	90
17.8.2	.22 Smallbore	418	137 (+523 further entries, not fired owing to Covid restrictions)	905	864
17.8.3	Fullbore	20	n/a	n/a	n/a
17.8.4	Clay	90	0	0	137

#### 18. 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. As in 2020, all reciprocal overseas training and exchanges were cancelled by the Canadian authorities owing to Covid, with MOD Cadet Force policy reflecting similar caution and concern for the health, safety and wellbeing of Cadets and Adult Volunteers. CCRS was nonetheless able to arrange for the BCRT to compete in the JRA Summer Prize Meeting, where they shot against and beat the Channel Islands Senior Team.
- b. UK Under 17 Cadet Rifle Team (UKCRT) to Jersey to compete against the Channel Islands cadets. In 2021, unlike 2020, the UKCRT was able to travel and compete, beating the Channel Islands Cadet Team.
- c. Royal Canadian Army Cadet National Rifle Team (RCAC NRT) to UK. The RCAC NRT did not travel to the UK.

#### 19. 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. CCRS was nonetheless able, following research and at the invitation of Scottish Target Shooting (STS), to compete in the Scottish Open in June. One of the team members won the Grand Aggregate, being beaten only

narrowly in the overall competition by a senior member of the British Palma Team who is also Manager of the GB Under 25 Team.

- b. Republic of South Africa Junior Team to Bisley. The tour was cancelled.

## **PUBLIC BENEFIT**

20. 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. 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**

21. There were no safeguarding incidents in 2021. CCRS has a detailed Child Protection and Safeguarding policy based on MOD cadet guidelines. It was further strengthened in 2021, and all CCRS staff are Level 2 trained.

## **REVIEW OF FINANCIAL ACTIVITIES AND AFFAIRS**

22. 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.

23. The financial state of the charity reflects another extraordinary year. Unlike 2020, when all shooting events and competitions were cancelled, and CCRS compensated for this through other activity, trustees thought that 2021 might be a 'recovery year', concerned that a further year with no shooting would lead to a loss of knowledge, experience and competence from which it would take years to recover. In the event, an imaginative and proactive staff, coupled with good will from the Cadet Forces and the Army's Regional Command in particular, allied to a strong sense from CCRS's stakeholder community that extra-curricular activity was key to Cadets' mental health and wellbeing, delivered an exceptional programme of shooting events and competitions. Due thanks and recognition must also be given to the NGB and in particular the NRA. 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**

24. The trustees wish to acknowledge the importance of all the Adult Volunteers and many supporters who gave unstintingly of their time, enthusiasm and experience in 2021 to help ensure that cadet shooting is re-invigorated post-Covid. The trustees sincerely hope that Adult Volunteers and supporters recognise CCRS's measures to help support them as a sincere reflection of their thanks and regard, and encourage all Adult Volunteers to continue and further their support for cadet shooting.

## RISK ASSESSMENT

25. 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. Covid risk assessments continue to be conducted and reviewed, as mandated.

## RESERVES

26. 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 21	31 Dec 20
	£	£
Total funds as per Balance Sheet	837,920	744,898
Deduct:		
Restricted + endowment + designated funds	528,616	448,475
Fixed assets	34,148	38,111
Charity reserves as at 31 Dec	275,156	258,312

27. 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 £250K reducing to approximately £175K if tours and overseas team visits are suspended. The level of reserves has improved since the previous year and as at 31 December 2021 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

28. 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

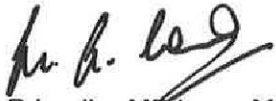
29. Law, applicable to charities in England and Wales, requires trustees to prepare financial statements for each financial period, which give a true and fair view of the Charity's financial activities during the period, and of its financial position at the end of the period. In preparing financial statements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

- Select suitable accounting policies and apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- Observe the methods and principles in the applicable Charities SORP.
- 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.

30. 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.



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 2021, which are set out on pages 12-16.

**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.



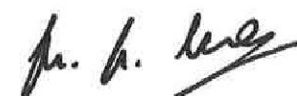
KW Steward Ltd  
Independent Examiner

27<sup>th</sup> June 2022

**COUNCIL FOR CADET RIFLE SHOOTING**  
A Charitable Incorporated Organisation (registered number 1151650)

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD 1 JANUARY TO 31 DECEMBER 2021**

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds 2021 £	Total funds 2020 £
<b>Income and endowments</b>						
Donations and legacies	2	316,257	4,949	0	321,206	301,114
Charitable activities	3	15,593	9,016	0	24,609	17,788
Other trading activities		0	0	0	0	0
Investments	4	7,221	0	6,886	14,108	15,792
Separate material income item		0	0	0	0	0
Other		35	10	0	45	23
<b>Total</b>		<b>339,106</b>	<b>13,975</b>	<b>6,886</b>	<b>359,968</b>	<b>334,717</b>
<b>Expenditure</b>						
Charitable activities	5	264,749	37,746	0	302,495	239,388
Separate material expense item		0	0	0	0	0
Other	6	2,697	0	0	2,697	1,881
<b>Total</b>		<b>267,446</b>	<b>37,746</b>	<b>0</b>	<b>305,192</b>	<b>241,269</b>
Net income/(expenditure) before investment		71,660	-23,772	6,886	54,774	93,447
Net gains/(losses) on investments		19,190	0	19,057	38,247	18,528
<b>Net income/(expenditure)</b>		<b>90,850</b>	<b>-23,772</b>	<b>25,943</b>	<b>93,021</b>	<b>111,975</b>
Extraordinary items		0	0	0	0	0
Transfers between funds	11	0	4,947	-4,947	0	0
Other gains(losses)		0	0	0	0	0
<b>Net Movement in Funds</b>		<b>90,850</b>	<b>-18,825</b>	<b>20,996</b>	<b>93,021</b>	<b>111,975</b>
<b>Reconciliation of Funds</b>						
Total funds brought forward		399,683	77,531	267,685	744,898	
<b>Total funds carried forward</b>		<b>490,533</b>	<b>58,706</b>	<b>288,681</b>	<b>837,920</b>	

  
Brigadier MP Lowe MBE  
Chairman of Board of Trustees

**COUNCIL FOR CADET RIFLE SHOOTING**  
A Charitable Incorporated Organisation (registered number 1151650)

**BALANCE SHEET AS AT 31 DECEMBER 2021**

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds 2021 £	Total funds 2020 £
<b>Fixed assets</b>						
Intangible assets		0	0	0	0	0
Tangible assets	7	34,148	0	0	34,148	38,111
<b>Total fixed assets</b>		<b>34,148</b>	<b>0</b>	<b>0</b>	<b>34,148</b>	<b>38,111</b>
<b>Current assets</b>						
Stocks		9,976	4,566	0	14,542	11,010
Debtors	8	4,375	2,139	1,732	8,247	13,307
Investments	9	250,932	0	217,160	468,092	429,845
Cash at bank and in hand	10	258,200	52,001	69,788	379,989	324,771
<b>Total current assets</b>		<b>523,483</b>	<b>58,706</b>	<b>288,680</b>	<b>870,870</b>	<b>778,933</b>
<b>Liabilities</b>						
Creditors: amounts falling due within one year		67,098	0	0	67,098	72,146
<b>Net current assets/(liabilities)</b>		<b>456,385</b>	<b>58,706</b>	<b>288,681</b>	<b>803,771</b>	<b>706,787</b>
<b>Total assets less current liabilities</b>		<b>490,533</b>	<b>58,706</b>	<b>288,681</b>	<b>837,920</b>	<b>744,898</b>
<b>Liabilities</b>						
Creditors: amounts falling due after more than one year		0	0		0	0
Provisions for liabilities		0	0		0	0
<b>Total net assets or liabilities</b>		<b>490,533</b>	<b>58,706</b>	<b>288,681</b>	<b>837,920</b>	<b>744,898</b>
<b>The funds of the charity</b>						
Endowment funds	11	0	0	288,681	288,681	267,684
Restricted income funds		0	58,706	0	58,706	77,531
Unrestricted funds		490,533	0	0	490,533	399,683
<b>Total charity funds</b>		<b>490,533</b>	<b>58,706</b>	<b>288,681</b>	<b>837,920</b>	<b>744,898</b>



Brigadier MP Lowe MBE  
Chairman of Board of Trustees

01-Aug-22

## **COUNCIL FOR CADET RIFLE SHOOTING**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021**

#### **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	2021 Total	2020 Total
<b>2. Donations and legacies</b>					
Membership and donations	5,100	0	0	5,100	5,051
Gift aid tax claimed	95	0	0	95	118
SBF Memorial Fund	0	345	0	345	360
Athelings Association	0	150	0	150	0
Grants (Military)	300,524	0	0	300,524	285,585
Grants (Other)	10,193	4,949	0	15,142	10,000
	315,912	5,444	0	321,356	301,114
<b>3. Charitable activities</b>					
Non-central matches	2,261	0	0	2,261	206
Regional Cadet Bisley (New 2021)	1,870	0	0	1,870	0
ISCRM	0	0	0	0	0
CISSAM	0	0	0	0	0
Schools Meeting	0	0	0	0	0
Clay Target	190	0	0	190	0
Cadet Imperial income	0	0	0	0	0
Team Training	1,710	0	0	1,710	0
Other income	1,641	0	0	1,641	17,283
R & C Income	1,142	1,216	0	2,358	0
Sponsorship income	6,825	0	0	6,825	0
Team contributions	0	7,650	0	7,650	300
	15,639	8,866	0	24,505	17,789
<b>4. Investments</b>					
Bank interest received	43	0	0	43	245
M&G Ffennell investment income	0	0	0	0	0
Blackrock investment income	6,820	0	6,886	13,706	15,120
United Trust investment income	0	0	0	0	0
35 Day Interest	104	0	0	104	47
Eden Tree investment income	255	0	0	255	380
	7,222	0	6,886	14,108	15,792
<b>EXPENDITURE</b>					
<b>5. Charitable activities</b>					
ACF Costs	1,142	0	0	1,142	0
Non-central matches	0	0	0	0	126
ISCRM costs	0	0	0	0	0
CISSAM costs	0	0	0	0	0
Clay target costs	0	0	0	0	0
Smallbore Winter League	0	0	0	0	0
Cadet Imperial costs	0	0	0	0	0
Schools Meeting	0	0	0	0	0
Sponsorship	23,366	0	0	23,366	0
Other costs	101	0	0	101	26697
Team Training Maple Taste	4,548	0	0	4,548	0
CC Trg Weekend	5,151	0	0	5,151	0
Regional Cadet Bisley (New 2021)	12,275	0	0	12,275	0
RSA Juniors	0	0	0	0	0
Travel costs	900	6,342	0	7,242	549
Food & accommodation	234	11,015	0	11,249	2687
Visit costs	0	266	0	266	0
Shooting costs	1,678	13,498	0	15,176	435
Clothing, medals and badges	3,618	5,409	0	9,027	495
Presentation costs	992	0	0	992	1569
R & C Costs	1,142	1,216	0	2,358	0
Salaries, PAYE/Employer NI	150,392	0	0	150,392	118970
Pension contributions	22,176	0	0	22,176	49413
Office costs	18,202	0	0	18,202	18577
Website and IT equipment	5,812	0	0	5,812	8026
Bank charges	131	2	0	133	105
Maintenance Cost	8,262	0	0	8,262	6444
Depreciation of Assets	4,625	0	0	4,625	5,283
	264,747	37,748	0	302,495	239,376
<b>6. Other expenditure</b>					
Audit & accountancy	1,518	0	0	1,518	540
Other professional fees	792	0	0	792	792
Trustees/committees' expenses	387	0	0	387	550
	2,697	0	0	2,697	1,882

	2021	2020					
	£	£					
<b>7. Fixed Assets</b>							
At cost or valuation at 1 January	95,385	84,145					
Additions during year	662	11,240					
Revaluation at year end	0	0					
	<b>96,047</b>	<b>95,385</b>					
Depreciation at 1 January	57,275	51,992					
Charge for year	4,625	5,283					
	<b>61,900</b>	<b>57,275</b>					
<b>Net Book Values</b>							
At 31 December	<b>34,148</b>	<b>38,111</b>					
At 1 January	<b>38,111</b>	<b>32,153</b>					
<b>8. Debtors</b>							
Debtors	<b>254</b>	<b>52</b>					
Recoverable gift aid	<b>910</b>	<b>815</b>					
Accrued income	<b>3,448</b>	<b>3,448</b>					
Prepayments	<b>3,635</b>	<b>8,992</b>					
	<b>8,247</b>	<b>13,307</b>					
<b>9. Investments Valuation at 31 December</b>							
Equity Investment Funds	<b>432,218</b>	<b>404,443</b>					
Fixed Term Deposits	<b>35,874</b>	<b>25,402</b>					
	<b>468,092</b>	<b>429,845</b>					
<b>10. Cash at Bank and in Hand</b>							
Current Account - including petty cash/Soldo	<b>348,463</b>	<b>293,249</b>					
COIF deposit account	<b>31,526</b>	<b>31,522</b>					
Ffennell Trust - COIF deposit account	<b>0</b>	<b>0</b>					
Foreign Currency	<b>0</b>	<b>0</b>					
	<b>379,989</b>	<b>324,771</b>					
<b>11 Funds of the Charity</b>							
	<b>1 Jan 21</b>	<b>Income</b>	<b>Exp</b>	<b>Sur/def</b>	<b>Transfers</b>	<b>G/L</b>	<b>31 Dec 21</b>
<b>Restricted Funds</b>							
UK U17 Cadet Rifle Team	12,504	1,960	-9,985	-8,025	0	0	4,479
British U18 Cadet Rifle Team	31,206	2,700	-13,696	-10,996	-360	0	19,851
GB Under 19 Team	0	9,164	-14,066	-4902	4,947	0	46
Ronnie Melville Equipment	10,639	0	0	0	0	0	10,639
Athelings Association	2,980	150	0	150	360	0	3,490
RSA Juniors	0	0	0	0	0	0	0
RCAC NRT	20,202	0	0	0	0	0	20,202
	<b>77,531</b>	<b>13,974</b>	<b>-37,747</b>	<b>-23,773</b>	<b>4,947</b>	<b>0</b>	<b>58,707</b>
<b>Endowment Funds</b>							
Ffennell Trust Fund	<b>267,685</b>	<b>6,886</b>	<b>0</b>	<b>6,886</b>	<b>-4,947</b>	<b>19,057</b>	<b>288,681</b>
<b>Unrestricted Funds</b>							
General Fund	<b>296,423</b>	<b>193,976</b>	<b>-190,286</b>	<b>3,690</b>	<b>-10,000</b>	<b>19,190</b>	<b>309,303</b>
	<b>296,423</b>	<b>193,976</b>	<b>-190,286</b>	<b>3,690</b>	<b>-10,000</b>	<b>19,190</b>	<b>309,303</b>
<b>Designated Funds</b>							
Hospitality	4,000	0	0	0	0	0	4,000
Clay Target	3,610	190	0	190	0	0	3,800
Other shooting	7,026	32,711	-9,973	22,738	0	0	29,763
Clayton Challenge	0	500	0	500	0	0	500
Cadet Bisley	44,333	64,816	-40,004	24,812	0	0	69,145
Derby Lodge	42,009	46,526	-27,184	19,342	0	0	61,352
Contingency Fund	0	0	0	0	10,000	0	10,000
Simon Fraser Memorial Fund	2,282	388	0	388	0	0	2,669
	<b>103,260</b>	<b>145,131</b>	<b>-77,161</b>	<b>67,970</b>	<b>10,000</b>	<b>0</b>	<b>181,229</b>
<b>Total funds of the charity</b>							<b>837,920</b>