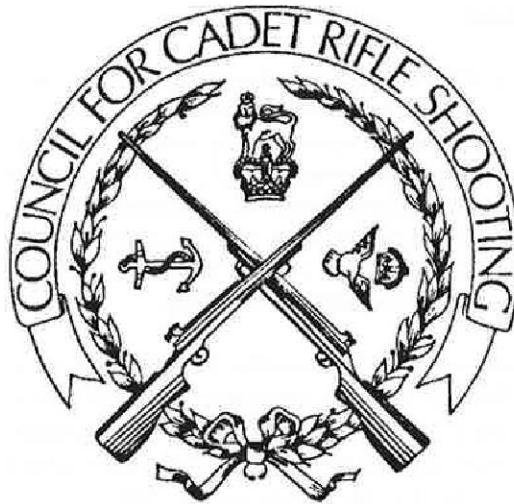


COUNCIL FOR CADET RIFLE SHOOTING

(A Charitable Incorporated Organisation - registered charity number 1151650)



BOARD OF TRUSTEES

ANNUAL REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

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

**THE TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2022
INCLUDING THE FFENNELL CADET RIFLE SHOOTING TRUST FUND (3011068)**

LEGAL AND ADMINISTRATIVE INFORMATION

1. CCRS was formed in 1969 through the amalgamation of various associations and committees to serve the (rifle) shooting interests of the MoD-sponsored cadet youth organisations: the Combined Cadet Force (CCF), the Sea Cadet Corps (SCC), the Volunteer Cadet Corps (VCC), the Army Cadet Force (ACF) and the Air Training Corps (ATC). It was registered in 1982 as an unincorporated charity, number 284838, and became a Charitable Incorporated Organisation (CIO) on 15 April 2013. 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.

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 that was amended from 28 December 2013 with the Fund transferred to CCRS as a CIO. CCRS is based at Derby Lodge, Bisley Camp, Brookwood, Woking, Surrey GU24 0NY.

3. Appointments within CCRS are:

a. Principal officers:

Chairman	Brigadier MP Lowe MBE
Treasurer	Mr C Rivett-Carnac

b. Trustees:

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

c. Secretariat:

General Secretary	Brig (Retd) MN Pountain CBE
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. The various committees include members from all three Services to ensure that the respective requirements of the Cadet Forces are represented. 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. According to MOD Sponsored Cadet Forces Statistics as at 01 April 2022, the number of cadets (50,760) in the CCF had increased by 4,680 since the previous year, with the number of cadets in the Community Cadets (73,320 – 13,580 SCC, 33,300 ACF and 26,040 ATC) decreasing by 720 (SCC +360, ACF -780, ATC -260). At the same time the number of Cadet Force Adult Volunteers (CFAV) had risen in the CCF by 760 and decreased by 2,270 in the Community Cadets. The relative statistics between the CCF and the Community Cadets include the impact of the Cadet Expansion Programme (CEP), reflecting UK Government's goals of achieving 60,000 cadets in school units by 2024 and the fact of there being more CCF units in state schools now than in independent schools. The reported proportion of females to males was 37% in CCFs and 33% in the Community Cadets.

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 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.

9. 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, extended to 31 March 2023 by agreement of the Parties is being reviewed and developed to closer reflect the ambitions of the three Services, and to

reflect enhanced levels of assurance in both safety and safeguarding. 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.

10. At CCRS's annual Advisory Committee meeting in late 2021, the Cadet Forces expressed a desire to return to normal levels of activity in 2022 following partial recovery from the Covid pandemic in 2021, and a CCRS events and competitions plan was developed and delivered through 2022, as detailed later in this report. Key elements included:

- a. Smallbore. Following a Winter Postal Competition, an Inter Services Cadet Smallbore Championship, with the Final held at The Lord Roberts Centre of the National Smallbore Rifle Association.
- b. Fullbore (Target Rifle). An Inter Services Cadet Rifle Meeting (ISCRM) for the Community Cadets and a CCF Schools Meeting.
- c. National Teams. The fielding of three national teams (fullbore) in international competition.
- d. Fullbore (Service Rifle). A Skill at Arms Meeting for the Community Cadets.

Additionally, CCRS planned to deliver a national Target Sprint Competition (Air Rifle), also known as 'Summer Biathlon', the fastest-growing shooting sport. Regrettably, this had to be cancelled owing to range and accommodation availability.

Following the successful achievement of CCRS's Strategic Plan 2019-2022, CCRS's trustees approved a strategic vision and plan for 2023-2027, the key elements of which were subsequently endorsed by the Services. This will see further development of CCRS's activities in 2023 and beyond.

RESPECTIVE ROLES AND RESPONSIBILITIES

11. Respective roles and responsibilities as agreed in the MoU between RC and CCRS are assessed for 2022 in the table below. 2022 may be characterised as a training recovery and partial normalisation year, with the effects of the Covid pandemic, the impact of war in Ukraine and extreme weather conditions in July presenting considerable challenges to CCRS planned and programmed events and competitions. These included:

- a. The requirement to recruit, train, re-train and/or re-qualify Force Adult Volunteers among the Cadet Forces. For some, with a requirement to re-qualify each year, skillsets had been lost and the Cadet Forces did a remarkable job in regaining much of what had been lost in 2020 and 2021.
- b. Technical and logistical issues, including the programming, inspection and servicing of Cadet Force rifles.
- c. A requirement but also a desire among all parties to ensure that safety and safeguarding policy and practices were strengthened, with additional assurance being sought and welcomed on all sides.
- d. Late notice cancellation of ranges and/or accommodation given higher MOD priorities.

- e. The cancellation and then subsequent re-scheduling of the Inter Services Cadet Rifle Meeting (ISCRM), resulting in turn in the cancellation of a planned inaugural CCF Skill at Arms Meeting.

12. Notwithstanding the above, 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 bid submitted by CCRS, processed and agreed by HQ RC on behalf of the MOD, and grant disbursed through Exostar (with CCRS being duly accredited and complying with the new MOD supplier portal (Exostar) processes and requirements.	
		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. Four meetings hosted by DComd RC at director and staff level in 2022, leading to enhanced cooperation and closer collaboration. These were particularly valuable given turnover of staff during and since the Covid pandemic, naturally leading to a loss of corporate knowledge in addition to the impacts on routine activity during 2020 and 2021.	
		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, if constrained by MOD general security considerations as CCRS has only indirect access to the MOD's range booking system ('Amber'). The 'Red' assessment reflects the impact of CCRS being 'bumped' off ranges in 2022, with a commensurate impact on some planned events, owing to MoD higher priority users understandably requesting or requiring short-notice range use or accommodation. These included two major Royal events in 2022, as well as training support for Ukraine.	
		Providing the means or arranging for all participant Cadet and CFAV details for Central Matches, competitions and events, Representative Team Matches and Training to be visible on WESTMINSTER, so CCRS can fulfil its safeguarding responsibilities. COMMENT: Routine. This responsibility requires re-definition in the next iteration of the MoU in 2023, given that RAFAC use BADER not WESTMINSTER, along with other issues as agreed between HQ RC and CCRS.	

		<p>Providing suitably qualified, experienced and current persons to deliver Defence specific tasks which CCRS is unable to meet.</p> <p>COMMENT: Routine. HQ RC sponsored a tri-Service Cadet Support Group to support CCRS's major events, as well as the provision of short-term contracts through ACCT UK for essential range safety and safeguarding staff.</p>	
		<p>Making available sufficient and suitable rifles and ammunition to conduct defence specific events for cadets.</p> <p>COMMENT: Routine. Following on from the Covid pandemic, an issue remained for the MoD's contracted supplier with the annual inspection and servicing of the Cadet Target Rifle (CTR), which had a knock-on effect on training and the number of cadets able to take part in 'Cadet Bisley'.</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 and loaded onto relevant MOD information systems.</p>	
		<p>Observe any grant fund conditions.</p> <p>COMMENT: Routine. All grant fund conditions met.</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. Dual authority is required for all payments.</p>	
		<p>Signature and proper record of accounts.</p> <p>COMMENT: Annual accounts for 2022 are reviewed and agreed by trustees and presented at its AGM. Annual accounts are presented in accordance with required Charity Commission format and rules.</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.</p>	

		supported by a written justification. Grant-funding is not used speculatively.	
		The administration and proper accounting of grants in accordance with Charity Commission requirements. COMMENT: CCRS complies with Charity Commission reporting and accounting requirements, and as determined by the FCA.	
		The maintenance of adequate internal expenditure controls. COMMENT: Annual budgets are approved by trustees and all expenditure is dual-authorisation controlled in line with CCRS financial policy.	

REVIEW OF PROGRESS AND ACHIEVEMENTS

13. 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.

14. Security

Ser	Key indicator	Method of measurement	2022 Compliance Y/N
14.1	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.
14.2	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.
14.3	Movement of arms and ammunition as per JSP 440.	Post event reports.	Yes.
14.4	Accountability for ammunition as per JSP 886 or NGB regulations.	Post event reports.	Yes.
14.5	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.
14.6	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.

15. Safety.

Ser	Key indicator	Method of measurement	2022 Compliance Y/N
15.1	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 are reviewed and agreed by relevant Service leads.

16. Events. Planned events in 2022 reflect the continuing impact of Covid and recovery from it, as well as the exceptional heat of July resulting in ISCRM having to be cancelled and re-scheduled. The chart below illustrates all this, the last 'normal' year being 2019.

Ser	Event	Attendance (individual)				
		2022	2021 (Recovery)	2020 (Covid)	2019	2018
16.1	Inter-Services' Cadet Rifle Meeting (ISCRM)	84 Note: less than expected, owing to re-scheduling of ISCRM from July to October	'Regional Cadet Bisley' – 8 x regional meetings (310 firers) plus Final of 160 firers	0	410 firers + 39 reserves	384 firers + 97 in butts
16.2	Schools'/CCF Meeting	392		0	395 firers	454 firers
16.3	Cadet Inter-Services' Skill at Arms Meeting	112	Cancelled	0	231 firers + 49 in butts	232 firers + 58 in butts
16.4	Cadet Inter-Services' Small-bore Championships	4 teams (16 firers) from SCC and ACF (no RAFAC following Covid recovery)	Cancelled	0	20 firers	20 firers
16.5	Cadet National Clay Championships	71 firers	Cancelled	0	137 firers	144 firers
16.6	Cadet Imperial	Cancelled, owing to insufficient entries (minimum required - 24)	Did not occur	0	41 firers	43 firers

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

Ser	Event	Attendance (individuals)				
		2022	2021	2020	2019	2018
16.7	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. CCRS is particularly pleased to report the increase in Air Rifle and .22 Smallbore entries.

Ser	Event	Attendance (individuals) – Postal Competitions				
		2022-23	2021-22	2020-21	2019-20	2018-19
16.8	Postal Competitions					
16.8.1	Air Rifle	248	64	0 (96 entries)	125	90
16.8.2	.22 Smallbore	1,571	418	137 (+523 further entries, not fired owing to Covid restrictions)	905	864
16.8.3	Fullbore	40	20	n/a	n/a	n/a
16.8.4	Clay	0	90	0	0	137

17. 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. Having been invited by the Dominion of Canada Rifle Association (DCRA) to compete in their Open Championships, range restrictions led to plans having to be changed. At short notice, and with considerable assistance and support from various NRA and national GB team members, as well as from Yorkshire (North & West) ACF (CEO Tom Woodall in particular and team), Commandant RFCA Northwest & Altcar Ranges (Lt Col Gordon Black), and the Welsh Rifle Association Council, we were able to arrange a match tour for the Athelings to compete against a North of England team, followed by a match against the Welsh Rifle Team. Two teams of Athelings competed against the Welsh, with the Athelings ‘A’ team narrowly beating the Welsh at short range (300, and 600 yards with a score of 815 and 86 V Bulls vs 814 and 81 V Bulls), subsequently being narrowly beaten at long range (900 and 1,000 yards, with a score of 754 and 76 V Bulls vs 767 and 81 V Bulls).
- b. UK Under 17 Cadet Rifle Team (UKCRT) to Jersey to compete against the Channel Islands cadets. The UKCRT was able to travel and compete, narrowly 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.

18. International teams (not included in MoU, and funded completely by CCRS, NRA and personal contribution).

- a. The British Under 19 Rifle Team (GB U19) team to Republic of South Africa (RSA). Following confirmation that RSA has changed its firearms laws (no temporary firearms certificates under 21), it was not possible for GBU19 to travel to RSA. Courtesy of the Guernsey Rifle Club (GRC), CCRS was nonetheless able to arrange a team tour to compete in the GRC Open Championships. One of the team (she is a former cadet now at Exeter University) beat the Championship record, taking 80% of the silver, and has now been invited to join the GB Rifle Team squad to compete in the World Championships in 2024.
- b. Republic of South Africa Junior Team to Bisley. The tour was cancelled.

PUBLIC BENEFIT

19. Trustees have had due regard to Charity Commission Guidance on Public Benefit. As highlighted in this report, about 3,500 cadets have shot competitively in 2022 in tri-Service

and international competition, with many more shooting competitively within their own Cadet Force regional meetings. 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. See link below for the Final Report.

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

Shooting directly contributes to the Public Benefit by developing cadets' powers of concentration, application, confidence, self-discipline and personal responsibility, as well as individual and team skills, aspects of leadership, and an understanding of wind-reading and plotting. The latter requires competence in mathematics, thereby contributing in part to the overall national STEM agenda. It is also the only cadet activity that delivers national

representative teams (including potentially also team members for the Commonwealth and potentially Olympic Games, and World Championships), as well as providing training, development and some employment opportunity for adult volunteers. While as a signatory to the UN Convention on Rights of the Child the UK MOD's Armed Forces do not recruit directly from the Cadet Forces, some cadets do later join the Armed Forces, contributing to national defence and security.

SAFEGUARDING

20. There was one safeguarding incident during a tri-Service competition in 2022, which was reported in accordance with Cadet Forces policy and procedures and dealt with swiftly and effectively by the Service concerned. CCRS has a detailed Child Protection and Safeguarding policy based on MOD cadet guidelines. It was further strengthened in 2022, and all CCRS staff have Enhanced clearance and are Safeguarding Level 2 trained, as are some of the charity's trustees.

REVIEW OF FINANCIAL ACTIVITIES AND AFFAIRS

21. The attached accounts show that CCRS' activities have been funded in part by the Ffennell Trust, membership subscriptions, donations, competition entry fees, investment interest, reserves and sales; while the majority of its funding is in the form of Grant in Aid (non-contractual, so technically donations) from the MoD as shooting sponsor for the Cadet Forces through Headquarters Regional Command. Competition team match tours also required individual contributions, all of which were collected in advance.

22. The financial state of the charity reflects another extraordinary year in which an imaginative and proactive staff, coupled with goodwill from the Cadet Forces and the Army's Regional Command in particular, delivered an exceptional programme of shooting events and competitions. This was allied to a strong sense from CCRS's stakeholder community that extra-curricular activity was and remains key to cadets' mental health and wellbeing. Due thanks and recognition must also be given to the NGB and in particular to the NRA and the NSRA. 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

23. 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 2022 to help ensure that cadet shooting provides the strongest possible development opportunity for cadets. This in spite of ever-tightening regulation and risk aversion in some circles. 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 they encourage all Adult Volunteers to continue and further their support for cadet shooting.

RISK ASSESSMENT

24. 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

25. 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 22	31 Dec 21
	£	£
Total funds as per Balance Sheet	803,944	837,920
Deduct:		
Restricted + endowment + designated funds	509,569	528,616
Fixed assets	33,264	34,148
Charity reserves as at 31 Dec	261,111	275,156

26. 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. Notwithstanding the inflationary pressures of late 2022 coupled with a decline in the value of CCRS's investments, CCRS's level of reserves as set by the trustees (£250k) remained sufficient as of 31 December 2022, though CCRS's and the Cadet Forces level of ambition for cadet shooting will need to be tempered by budgetary reality and watched carefully throughout 2023. The trustees consider that, provided the MOD grant continues, and the necessary conditions are otherwise met for the delivery of a full programme of planned activity in 2023, there will be no material uncertainty about the Charity's ability to continue as a going concern in support of the MOD-sponsored Cadet Forces.

ASSET COVER FOR FUNDS

27. 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

28. 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.

29. 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

07 July 2023

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 2022, 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
28th June 2023

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

STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD 1 JANUARY TO 31 DECEMBER 2022

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds 2022 £	Total funds 2021 £
Income and endowments						
Donations and legacies	2	338,164	26,975	0	365,139	321,206
Charitable activities	3	53,850	8,908	0	62,758	24,609
Other trading activities		0	0	0	0	0
Investments	4	8,845	0	7,146	15,991	14,108
Other income item		0	0	0	0	45
Total		400,859	35,883	7,146	443,888	359,968
Expenditure						
Charitable activities	5	364,512	46,236	0	410,749	302,495
Other	6	5,440	0	0	5,440	2,697
Total		369,952	46,236	0	416,189	305,192
Net income/(expenditure) before investment		30,907	-10,354	7,146	27,700	54,774
Net gains/(losses) on investments		-31,387	0	-30,289	-61,675	38,247
Net income/(expenditure)		-480	-10,354	-23,143	-33,975	93,021
Extraordinary items		0	0	0	0	0
Transfers between funds	11	-3,500	7,363	-3,863	0	0
Other gains(losses)		0	0	0	0	0
Net Movement in Funds		-3,980	-2,991	-27,006	-33,975	93,021
Reconciliation of Funds						
Total funds brought forward		490,533	58,706	288,681	837,920	
Total funds carried forward		486,553	55,715	261,675	803,943	

Brigadier MP Lowe MBE
Chairman of Board of Trustees

07-Jul-23

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

BALANCE SHEET AS AT 31 DECEMBER 2022

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds 2022 £	Total funds 2021 £
Fixed assets						
Intangible assets		0	0	0	0	0
Tangible assets	7	33,264	0	0	33,264	34,148
Total fixed assets		33,264	0	0	33,264	34,148
Current assets						
Stocks		17,087	4,566	0	21,653	14,542
Debtors	8	4,829	2,688	1,819	9,336	8,247
Investments	9	219,545	0	186,872	406,417	468,092
Cash at bank and in hand	10	290,142	48,462	72,984	411,588	379,989
Total current assets		531,603	55,716	261,675	848,994	870,870
Liabilities						
Creditors: amounts falling due within one year		78,314	0	0	78,314	67,098
Net current assets/(liabilities)		453,289	55,716	261,675	770,680	803,771
Total assets less current liabilities		486,553	55,716	261,675	803,944	837,920
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		486,553	55,716	261,675	803,944	837,920
The funds of the charity						
Endowment funds	11	0	0	261,675	261,675	288,681
Restricted income funds		0	55,716	0	55,716	58,706
Unrestricted funds		486,553	0	0	486,553	490,533
Total charity funds		486,553	55,716	261,675	803,944	837,920

Brigadier MP Lowe MBE
Chairman of Board of Trustees

07-Jul-23

COUNCIL FOR CADET RIFLE SHOOTING

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

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) 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	2022 Total	2021 Total
2. Donations and legacies					
Membership and donations	4,494	65	0	4,559	5,100
Gift aid tax claimed	325	0	0	325	95
SBF Memorial Fund	1,270	0	0	1,270	345
Grants (Military)	332,075	22,000	0	354,075	300,524
Grants (Other)	0	4,910	0	4,910	15,142
	338,164	26,975	0	365,139	321,206
3. Charitable activities					
SCC Income (New 2022)	800	0	0	800	0
Non-central matches	5,489	0	0	5,489	2,261
Regional Cadet Bisley (New 2021)	0	0	0	0	1,870
ISCRM	2,591	0	0	2,591	0
CISSAM	2,657	0	0	2,657	0
Schools Meeting	22,967	0	0	22,967	0
Clay Target	5,315	0	0	5,315	190
Cadet Imperial income	0	0	0	0	0
Team Training	40	0	0	40	1,710
Rifle Hire	150	0	0	150	0
Other income	4,900	13	0	4,913	1,641
R & C Income	4,564	1,745	0	6,309	2,358
Sponsorship income	4,377	0	0	4,377	6,825
Team contributions	0	7,150	0	7,150	7,650
	53,850	8,908	0	62,758	24,505
4. Investments					
Bank interest received	933	0	0	933	43
M&G Fennell investment income	0	0	0	0	0
Blackrock investment income	7,077	0	7,146	14,223	13,706
United Trust investment income	0	0	0	0	0
35 Day Interest	509	0	0	509	104
Eden Tree investment income	325	0	0	325	255
	8,844	0	7,146	15,990	14,108
EXPENDITURE					
5. Charitable activities					
ACF Costs	1,934	0	0	1,934	1,142
SCC Costs (New 2022)	5,906	0	0	5,906	0
Non-central matches	4,301	0	0	4,301	0
ISCRM costs	13,916	0	0	13,916	0
CISSAM costs	1,722	0	0	1,722	0
Clay target costs	7,722	0	0	7,722	0
Smallbore Winter League	0	0	0	0	0
Cadet Imperial costs	400	0	0	400	0
Schools Meeting	40,431	0	0	40,431	0
Sponsorship	18,637	0	0	18,637	23,366
Other costs	378	0	0	378	101
Team Training Maple Taste	10,812	0	0	10,812	4,548
CC Trg Weekend	3,698	0	0	3,698	5,151
Regional Cadet Bisley (New 2021)	0	0	0	0	12,275
RSA Juniors	0	0	0	0	0
Travel costs	0	9,671	0	9,671	7,242
Food & accommodation	3,968	14,745	0	18,713	11,249
Visit costs	0	1,955	0	1,955	266
Shooting costs	1,851	12,428	0	14,279	15,176
Clothing, medals and badges	2,538	5,777	0	8,315	9,027
Presentation costs	180	36	0	216	992
R & C Costs	4,554	1,595	0	6,149	2,358
Salaries, PAYE/Employer NI	174,087	0	0	174,087	150,392
Pension contributions	25,480	0	0	25,480	22,176
Office costs	21,661	0	0	21,661	18,202
Website and IT equipment	10,926	0	0	10,926	5,812
Bank charges	224	6	0	230	133
Maintenance Cost	5,154	24	0	5,178	8,262
Depreciation of Assets	4,034	0	0	4,034	4,625
	364,514	46,237	0	410,751	302,495
6. Other expenditure					
Audit & accountancy	840	0	0	840	1,518
Other professional fees	2,118	0	0	2,118	792
Trustees/committees' expenses	2,482	0	0	2,482	387
	5,440	0	0	5,440	2,697

	2022	2021					
	£	£					
7. Fixed Assets							
At cost or valuation at 1 January	96,047	95,385					
Additions during year	3,151	662					
Revaluation at year end	0	0					
	99,198	96,047					
Depreciation at 1 January	61,900	57,275					
Charge for year	4,034	4,625					
	65,934	61,900					
Net Book Values							
At 31 December	33,264	34,147					
At 1 January	34,147	38,110					
8. Debtors							
Debtors	354	254					
Recoverable gift aid	1235	910					
Accrued income	3,620	3,448					
Prepayments	4,127	3,635					
	9,336	8,247					
9. Investments Valuation at 31 December							
Equity Investment Funds	371,935	432,218					
Fixed Term Deposits	34,482	35,874					
	406,417	468,092					
10. Cash at Bank and in Hand							
Current Account - including petty cash/Soldo	379,755	348,463					
COIF deposit account	31,833	31,526					
Ffennell Trust - COIF deposit account	0	0					
Foreign Currency	0	0					
	411,588	379,989					
11 Funds of the Charity							
	1 Jan 22	Income	Exp	Sur/def	Transfers	G/L	31 Dec 22
Restricted Funds							
UK U17 Cadet Rifle Team	4,479	8,100	-13,892	-1,313	2,500	0	1,187
British U18 Cadet Rifle Team	19,851	17,736	-17,454	282	-360	0	19,773
GB Under 19 Team	46	9,982	-14,891	-4909	4,863	0	0
Ronnie Melville Equipment	10,639	0	0	0	0	0	10,639
Athelings Association	3,490	65	0	0	360	0	3,915
RSA Juniors	0	0	0	0	0	0	0
RCAC NRT	20,202	0	0	0	0	0	20,202
	58,707	35,883	-46,237	-5,940	7,363	0	55,716
Endowment Funds							
Ffennell Trust Fund	288,681	7,146	0	7,146	-3,863	-30,289	261,675
Unrestricted Funds							
General Fund	309,303	233,457	-214,498	18,959	-2,500	-31,387	294,375
	309,303	233,457	-214,498	18,959	-2,500	-31,387	294,375
Designated Funds							
Hospitality	4,000	0	0	0	0	0	4,000
Clay Target	3,800	5,325	-8,445	-3,120	0	0	680
Other shooting	29,763	40,232	-32,835	7,397	0	0	37,160
Clayton Challenge	500	0	0	0	0	0	500
Cadet Bisley	69,145	78,665	-83,224	-4,559	0	0	64,586
Derby Lodge	61,352	41,631	-30,950	10,681	0	0	72,033
Contingency Fund	10,000	0	0	0	0	0	10,000
Simon Fraser Memorial Fund	2,669	1,550	0	1,550	-1,000	0	3,219
	181,229	167,403	-155,454	11,949	-1,000	0	192,178
Total funds of the charity							803,944