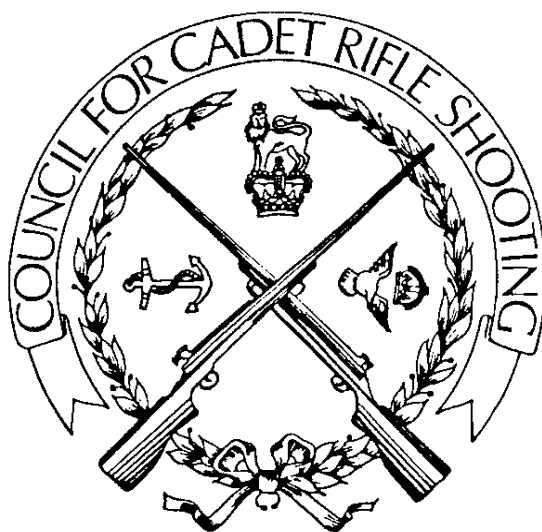


COUNCIL FOR CADET RIFLE SHOOTING

(A Charitable Incorporated Organisation - registered charity number 1151650)



BOARD OF TRUSTEES

ANNUAL REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

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

THE TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2023
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
Cadet 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 (Ret'd) MN Pountain CBE
Shooting Manager	Mr D Marston
Competitions Officer	Ms A Morriss
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 of 01 April 2023, the number of cadets (51,490) in the CCF had increased by 743 since the previous year, with the number of cadets in the Community Cadets (83,800 (+10,480 on 01 April 2022 figures) – 13,730 (+150) SCC and 470 VCC; 38,180 (+4,880) ACF and 31,420 (+5,380) ATC). 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 38% in CCFs (+1% from 2022) 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 between RC and CCRS has been further extended by one year and is being re-developed to reflect revised resourcing and cooperation arrangements, as well as a strengthening of safety and safeguarding policy, procedures and processes by the Cadet Forces, including Joint as well as single Service perspectives. It is not a Service Level Agreement, with all parties entering into the MoU in good faith, intending to honour their

respective obligations. 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. Last year's report noted the endorsement by the Cadet Forces of CCRS's strategic vision and plan for 2023-2027, and at its annual Advisory Committee meeting in late 2022 with senior leaders of the Cadet Forces, the Cadet Forces expressed a desire to return to pre-Covid levels of activity, while recognising resource pressures, and a CCRS events and competitions plan was developed and delivered through 2023, 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, with, for the first time, CCF teams also taking part.

Additionally, CCRS planned to deliver two additional events – an 'all-comers' fullbore rifle competition in May that had to be cancelled owing to range restrictions; and a national Target Sprint Competition (Air Rifle), also known as 'Summer Biathlon', which had to be cancelled owing to unavailability of accommodation following publication of the Grenfell Tower Report and the requirement by the RFCA to check all its accommodation.

RESPECTIVE ROLES AND RESPONSIBILITIES

11. Respective roles and responsibilities as previously agreed in the extended MoU between RC and CCRS are assessed for 2023 in the table below. 2023 was again a turbulent year, impacted by ongoing consequences of the Covid pandemic (a predominantly younger Cadet Force), Defence resource pressures (financial and budgetary pressures, as well as range availability and training or re-training requirements for Adult Volunteers), a strengthening of safety and safeguarding risk management across all Cadet Forces, and some staff turbulence within HQ Army Cadets, as well as internally within CCRS. CCRS was delighted to welcome its new Competitions Officer, Ms Annabel Morriss, in September 2023.

12. Respective responsibilities for each organisation are assessed in the Table below. These are 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.	
		<p>Monitoring CCRS's observance of conditions.</p> <p>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 2023, and three by CCRS, leading to enhanced cooperation and closer collaboration. These were particularly valuable given turnover of staff since the Covid pandemic, with corporate knowledge having been partly lost and needing a re-gain.</p>	
		<p>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.</p> <p>COMMENT: Procedures exist, albeit 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 again in 2023, with a commensurate impact on some planned events, owing to MoD higher priority users understandably requesting or requiring short-notice range use or accommodation, and in one case taking over one year to resolve one issue of technical safety policy.</p>	
		<p>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.</p> <p>COMMENT: 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. CCRS was subject to a number of additional requirements resulting from revised safety and safeguarding policy changes with little or no notice. An example included the requirement to re-write a Range Safety Document for a particular event because it was not on the latest version of the template, despite the fact that all essential details had remained the same.</p>	
		<p>Providing suitably qualified, experienced and current persons to deliver Defence specific tasks which CCRS is unable to meet.</p> <p>COMMENT: There are three aspects to this requirement from a CCRS perspective:</p> <ol style="list-style-type: none"> 1) CCRS is unable to deliver its two main annual competitions ('Cadet Bisley' in July, and Cadet SAAM in October) without a Cadet Support Group and the requisite number of Range Staff. These were adequately provided for in 2023 (Green), but may be challenged in 2024 given increased pressure on resources. 	

		<p>2) This requirement needs re-defining in the next iteration of the MoU. Given differing single Service requirements, Regional Command will never be able to provide suitably qualified, experienced and current persons to meet all Defence specific tasks.</p> <p>3) Tri-Service safeguarding structures, policy and arrangements were not sufficiently mature for national (tri-Service) Cadet rifle team touring internationally.</p>	
		<p>Making available sufficient and suitable rifles and ammunition to conduct Defence specific events for cadets.</p> <p>COMMENT: Routine.</p> <p>1) While CCRS had no issues, some cadet units reported issues with rifle availability and servicing.</p> <p>2) Notwithstanding understandably higher priority users for 155 grain 7.62mm ammunition, CCRS major competitions and events for 7.62mm Target Rifle require 155 grain ammunition. In the event, 'Cadet Bisley' was resourced with 144 grain ammunition, sub-optimal for national competitions.</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 in accordance with the Safe System of Training (SST) – Safe Place, Safe Person, Safe Practice – and CCRS routinely provides all required documentation to respective Cadet Force headquarters as required in accordance with MOD and single Service policy. These are loaded onto relevant MOD information systems, either directly (WESTMINSTER) or indirectly (BADER) given separate RAFAC requirements. While it is understood and recognised why not, it would be helpful to have a single set of tri-Service agreed policies and processes for tri-Service cadet activities, the implication being that the strengthening and addition of single Service requirements has stretched CCRS and may lead to a requirement for one additional member of staff.</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, reviewed annually. Its annual accounts are verified by a qualified Independent Examiner – see page 12. Dual authority is required for all payments. CCRS's</p>	

		Financial Statements form part of this Report, supported by detailed Notes – see Pages 13-17.	
		Signature and proper record of accounts. COMMENT: Annual accounts for 2023 are reviewed and agreed by trustees and presented at its AGM. Annual accounts are presented in accordance with required Charity Commission format and rules.	
		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. 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.	
		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.	

Table 1

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. A major review by HQ Army RC very helpfully resulted in different arrangements being made and agreed. The new system of support is much improved and greatly appreciated.	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.

Table 2

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.

Table 3

16. Events. Events planned and delivered in 2023 are summarised below.

Ser	Event	Attendance (individual)				
		2023	2022 (Recovery)	2021 (Recovery)	2020 (Covid)	2019
16.1	Inter-Services' Cadet Rifle Meeting (ISCRM)	257 firers: 17 x SCC teams 13 x ACF teams 25 x RAFAC teams	84 – less than expected, owing to rescheduling from July to October as result of heatwave	No ISCRM. 8 x regional meetings (310 firers) Plus Final (160 Firers)	0	410 firers + 39 reserves
16.2	Schools'/CCF Meeting	351 (32 x CCF Schools)	392		0	395 firers
16.3	Cadet Inter-Services' Skill at Arms Meeting	201 firers 15 x SCC teams 6 x ACF teams 25 x RAFAC teams 2 x CCF teams	112	Cancelled	0	231 firers + 49 in butts
16.4	Cadet Inter-Services' Small-bore Championships	30 firers (All Services)	4 teams (16 firers) from SCC and ACF (no RAFAC following Covid recovery)	Cancelled	0	20 firers

16.5	Cadet National Clay Championships	75 firers	71 firers	Cancelled	0	137 firers
16.6	Cadet Imperial	Cancelled – insufficient entries (required minimum 24)	Cancelled – insufficient entries (required minimum 24)	Did not occur	0	41 firers

Table 4

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

Ser	Event	Attendance (individuals)				
		2023	2022	2021	2020	2019
16.7	NRA Imperial	172 cadets; 43 sponsored by CCRS	51 cadets, 44 sponsored by CCRS	51 cadets, 44 sponsored by CCRS	22 cadets competed individually, not as cadets. No CCRS sponsorship	165 cadets, 40 sponsored by CCRS

Table 5

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				
16.8	Postal Competitions	2023-24	2022-23	2021-22	2020-21	2019-20
16.8.1	Air Rifle	500	248	64	0 (96 entries)	125
16.8.2	.22 Smallbore	1,619	1,571	418	137 (+523 further entries, not fired owing to Covid restrictions)	905
16.8.3	Fullbore	212	40	20	n/a	n/a
16.8.4	Clay	0	0	90	0	0

Table 6

17. International teams (included in MoU).

- a. British Under 18 Cadet Rifle Team (BCRT – ‘The Athelings’). Having been invited by the Dominion of Canada Rifle Association (DCRA) to compete in their Open Championships, and supported by bilateral agreements between HQ Army RC and NDHQ Canada, and the other Services, the BCRT toured to Canada between 06 and 24 August, kindly supported by the Royal Canadian Army Cadet Force authorities at CFB Borden (Ontario). Unfortunately, there was no Royal Canadian Army Cadets National Rifle Team (RCAC NRT), but the BCRT shot against the British, Canadian and US National Rifle Teams, acquitting themselves admirably both in the individual as well as team matches. In the 12-person team match, the BCRT was second behind the GB National Team. All 18 BCRT members were placed in the top 100 out of 119

competitors, with Alex Stewart coming 47th. This was an outstanding performance by the Athelings, and the reinvigoration of the long-standing exchange between the BCRT and the RCAC NRT going back to 1910 should be greatly encouraged and supported, not simply as an exchange between two Cadet Forces, but as an important and significant expression of the links between Great Britain and Canada, and as a fantastic opportunity for all UK cadets. It is the only cadet activity that has national cadet teams competing at the highest levels in international sport.



British Cadet Rifle Team (BCRT – ‘The Athelings’) 2023
with GB Rifle Team in Canada

b. UK Under 17 Cadet Rifle Team (UKCRT) tour to Jersey to compete against the Channel Islands cadets between 18 and 28 August. The UKCRT all acquitted themselves very well as individuals, and in the team match against the Channel Islands Cadets they scored 1143.90 (1143, with 90 V Bulls out of a Highest Possible Score of 1200, narrowly beating the Channel Islands Cadet Team by 14 points and 4 V Bulls.



UK Cadet Rifle Team 2023 competing in Jersey Open Championships
against the Channel Islands Cadets

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

- a. As with 2022, the British Under 19 Rifle Team (GB U19) team was not able to travel to the Republic of South Africa (RSA) to compete against the RSA Junior Rifle Team, as this is still under re-development following the Covid pandemic. Also as with 2022, and at the kind invitation of the Guernsey Rifle Club (GRC), CCRS was nonetheless able to arrange a GBU19 team tour to compete in the GRC Open Championships. One cadet (former RM cadet and now Loughborough University) came 14th in the world in the NRA's King's Final and was subsequently selected for the GBU25 Team to compete at the World Championships in the RSA 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 2023 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>.

20. 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.

SAFEGUARDING

21. There was one safeguarding incident during a tri-Service competition in 2023, which was reported and dealt with in accordance with Cadet Forces policy and procedures. CCRS has a detailed Child Protection and Safeguarding policy based on MOD Cadet Force policy and guidelines, reinforced by sector 'good practice'. All CCRS staff are DBS Enhanced cleared and are Safeguarding Level 2 trained, as are all cadet-facing trustees of the charity.

REVIEW OF FINANCIAL ACTIVITIES AND AFFAIRS

22. 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.

23. 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

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 2023 to help ensure that cadet shooting provides the strongest possible development opportunity for cadets. 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

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.

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 23	31 Dec 22
	£	£
Total funds as per Balance Sheet	822,681	803,944
Deduct:		
Restricted + endowment + designated funds	484,736	509,569
Fixed assets	31,629	33,264
Charity reserves as at 31 Dec	306,316	261,111

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. Notwithstanding the inflationary pressures of 2023, CCRS's level of reserves as set by the trustees (£250k) remained sufficient as of 31 December 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 2024, 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

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:

- 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.

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

01 April 2024

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 2023, which are set out on pages 14-18.

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.



9th July 2024
KW Steward Ltd
Independent Examiner

COUNCIL FOR CADET RIFLE SHOOTING

A Charitable Incorporated Organisation (registered number 1151650)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD 1 JANUARY TO 31 DECEMBER 2023

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds 2023 £	Total funds 2022 £
Income and endowments						
Donations and legacies	2	361,291	33,638	0	394,929	365,139
Charitable activities	3	77,924	15,511	0	93,434	62,758
Other trading activities		0	0	0	0	0
Investments	4	15,025	0	7,406	22,431	15,991
Other income item			0	0	0	0
Total		454,240	49,149	7,406	510,796	443,888
Expenditure						
Charitable activities	5	398,738	91,105	0	489,843	410,749
Other	6	4,610	0	0	4,610	5,440
Total		403,348	91,105	0	494,453	416,189
Net income/(expenditure) before investment		50,892	-41,956	7,406	16,343	27,700
Net gains/(losses) on investments		1,846	0	549	2,395	-61,675
Net income/(expenditure)		52,738	-41,956	7,955	18,738	-33,976
Extraordinary items		0	0	0	0	0
Transfers between funds	11	0	5,673	-5,673	0	0
Other gains(losses)		0	0	0	0	0
Net Movement in Funds		52,738	-36,283	2,282	18,738	-33,976
Reconciliation of Funds						
Total funds brought forward		486,553	55,716	261,675	803,944	
Total funds carried forward		539,291	19,433	263,957	822,681	

Brigadier MP Lowe MBE
Chairman of Board of Trustees

01-Apr-24

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

BALANCE SHEET AS AT 31 DECEMBER 2023

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds 2023 £	Total funds 2022 £
Fixed assets						
Intangible assets		0	0	0	0	0
Tangible assets	7	31,629	0	0	31,629	33,264
Total fixed assets		31,629	0	0	31,629	33,264
Current assets						
Stocks		20,185	4,566	0	24,751	21,653
Debtors	8	3,708	489	1,862	6,060	9,336
Investments	9	221,391	0	187,420	408,811	406,417
Cash at bank and in hand	10	356,477	14,378	74,674	445,529	411,588
Total current assets		601,761	19,433	263,957	885,151	848,994
Liabilities						
Creditors: amounts falling due within one year		94,099	0	0	94,099	78,314
Net current assets/(liabilities)		507,663	19,433	263,957	791,052	770,680
Total assets less current liabilities		539,292	19,433	263,957	822,681	803,944
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		539,292	19,433	263,957	822,681	803,944
The funds of the charity						
Endowment funds	11	0	0	263,957	263,957	261,675
Restricted income funds		0	19,433	0	19,433	55,716
Unrestricted funds		539,292	0	0	539,292	486,553
Total charity funds		539,292	19,433	263,957	822,681	803,944

Brigadier MP Lowe MBE
Chairman of Board of Trustees

01-Apr-24

COUNCIL FOR CADET RIFLE SHOOTING

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

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	2023 Total	2022 Total
2. Donations and legacies					
Membership and donations	3,344	0	0	3,344	4,559
Gift aid tax claimed	0	0	0	0	325
SBF Memorial Fund	815	0	0	815	1,270
Grants (Military)	350,332	27,000	0	377,332	354,075
Grants (Other)	6,800	6,638	0	13,438	4,910
	361,291	33,638	0	394,929	365,139
3. Charitable activities					
SCC Income	1740	0	0	1740	800
Non-central matches	2,529	0	0	2,529	5,489
ISCRM	9,404	0	0	9,404	2,591
CISSAM	5,085	0	0	5,085	2,657
Schools Meeting	27,767	0	0	27,767	22,967
Clay Target	6,561	0	0	6,561	5315
Cadet Imperial income	0	0	0	0	0
Team Training	0	0	0	0	40
Rifle Hire	0	0	0	0	150
Other income	3,313	1,257	0	4,570	4,913
Bunhill (new 2023)	16,668	0	0	16,668	0
R & C Income	4,856	928	0	5,784	6,309
Sponsorship income	0	0	0	0	4,377
Team contributions	0	13,326	0	13,326	7,150
	77,923	15,511	0	93,434	62,758
4. Investments					
Bank interest received	5,357	0	0	5357	933
M&G Ffennell investment income	0	0	0	0	0
Blackrock investment income	7,334	0	7,406	14,741	14,223
United Trust investment income	0	0	0	0	0
35 Day Interest	1,968	0	0	1968	509
Eden Tree investment income	366	0	0	366	325
	15,025	0	7,406	22,432	15,990
EXPENDITURE					
5. Charitable activities					
ACF Costs	124	0	0	124	1,934
SCC Costs	5,010	0	0	5,010	5,906
Non-central matches	125	0	0	125	4301
ISCRM costs	23,434	0	0	23,434	13,916
CISSAM costs	5,048	0	0	5,048	1,722
Clay target costs	6,231	0	0	6,231	7,722
Smallbore Winter League	0	0	0	0	0
Cadet Imperial costs	0	0	0	0	400
Schools Meeting	46,619	0	0	46,619	40,431
Sponsorship	11,921	0	0	11,921	18,637
Other costs	2,641	890	0	3,531	378
Bunhill Lodge (new 2023)	19,601	0	0	19,601	0
Team Training Maple Taste	10,546	0	0	10,546	10,812
CC Trg Weekend	5,566	0	0	5,566	3,698
RSA Juniors	0	0	0	0	0
Travel costs	87	37,792	0	37,879	9,671
Food & accommodation	3,732	12,195	0	15,927	18,713
Visit costs	0	2,908	0	2,908	1,955
Shooting costs	3,697	28,620	0	32,317	14,279
Clothing, medals and badges	2,909	6,190	0	9,099	8,315
Presentation costs	1,080	1,580	0	2660	216
R & C Costs	4,937	928	0	5,865	6,149
Salaries, PAYE/Employer NI	176,966	0	0	176,966	174,087
Pension contributions	25,809	0	0	25,809	25,480
Office costs	22,445	0	0	22,445	21,661
Website and IT equipment	6,322	0	0	6,322	10,926
Bank charges	246	2	0	248	230
Maintenance Cost	9,471	0	0	9,471	5,178
Depreciation of Assets	4,171	0	0	4,171	4,034
	398,739	91,105	0	489,845	410,752
6. Other expenditure					
Audit & accountancy	660	0	0	660	840
Other professional fees	1,371	0	0	1371	2118
Trustees/committees' expenses	2,579	0	0	2579	2482
	4,610	0	0	4,610	5,440

	2023	2022					
	£	£					
7. Fixed Assets							
At cost or valuation at 1 January	99,198	96,047					
Additions during year	2,536	3,151					
Revaluation at year end	0	0					
	101,734	99,198					
Depreciation at 1 January	65,934	61,900					
Charge for year	4,171	4,034					
	70,105	65,934					
Net Book Values							
At 31 December	31,629	33,264					
At 1 January	33,264	34,147					
8. Debtors							
Debtors	344	354					
Recoverable gift aid	1235	1235					
Accrued income	3,707	3,620					
Prepayments	774	4,127					
	6,060	9,336					
9. Investments Valuation at 31 December							
Equity Investment Funds	373,026	371,935					
Fixed Term Deposits	35,785	34,482					
	408,811	406,417					
10. Cash at Bank and in Hand							
Current Account - including petty cash/Soldo	412,299	379,755					
COIF deposit account	33,229	31,833					
Ffennell Trust - COIF deposit account	0	0					
Foreign Currency	0	0					
	445,528	411,588					
11 Funds of the Charity							
	1 Jan 23	Income	Exp	Sur/def	Transfers	G/L	31 Dec 23
Restricted Funds							
UK U17 Cadet Rifle Team	1,187	14,000	-14,172	-172	0	0	1,015
British U18 Cadet Rifle Team	19,773	22,810	-58,788	-35,978	-360	0	-16,565
GB Under 19 Team	0	11,582	-17,255	-5673	5,673	0	0
Ronnie Melville Equipment	10,639	150	0	150	0	0	10,789
Athelings Association	3,915	607	-890	-283	360	0	3,992
RSA Juniors	0	0	0	0	0	0	0
RCAC NRT	20,202	0	0	0	0	0	20,202
	55,716	49,149	-91,105	-41,956	5,673	0	19,433
Endowment Funds							
Ffennell Trust Fund	261,675	7,406	0	7,406	-5,673	549	263,957
Unrestricted Funds							
General Fund	294,375	286,150	-244,426	96,724	0	1,846	337,945
	294,375	286,150	-244,426	96,724	0	1,846	337,945
Designated Funds							
Hospitality	4,000	0	0	0	0	0	4,000
Clay Target	680	8,761	-7,674	1,087	0	0	1,767
Other shooting	37,161	20,592	-31,410	-10,818	0	0	26,343
Clayton Challenge	500	0	0	0	0	0	500
Cadet Bisley	64,586	107,756	-87,536	20,221	0	0	84,806
Derby Lodge	72,032	30,166	-32,302	-2,136	0	0	69,896
Contingency Fund	10,000	0	0	0	0	0	10,000
Simon Fraser Memorial Fund	3,219	815	0	0	0	0	4,034
	192,178	168,090	-158,922	8,354	0	0	201,346
Total funds of the charity							822,681