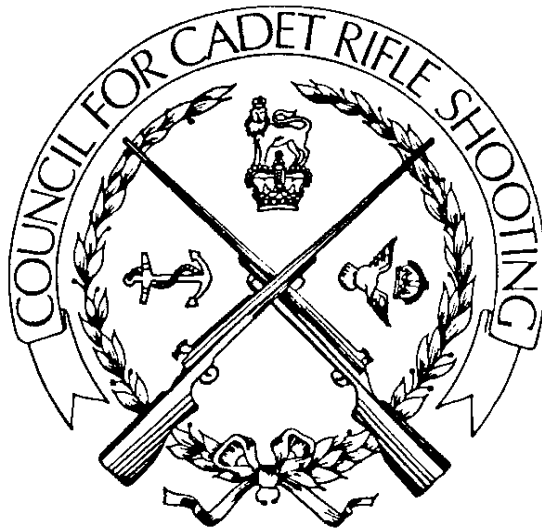


COUNCIL FOR CADET RIFLE SHOOTING

(A Charitable Incorporated Organisation - registered charity number 1151650)



BOARD OF TRUSTEES

ANNUAL REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

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

THE TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2024
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	Brigadier (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, the British Cadets (Under 18) Rifle Team, 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 2024, the number of cadets (51,360) in the CCF had decreased by 130 since the previous year, with the number of cadets in the Community Cadets (88,600) up by some 4,800 – 14,240 (+510) in the SCC and 420 in the VCC (-50); 39,860 (+1,680) in the ACF and 34,070 (+2,650) in the 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.

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. Following a decision in December 2024 by the Cadet Forces not to replace the Cadet full-bore target rifle (CFBTR) at the end of 2025, the MoU between RC and CCRS has been further extended by one year and will reflect future arrangements. 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. The decision by the Cadet Forces not to replace the CFBTR is in part a reflection of the difficult balance of investment decisions the Cadet Forces have had to make to meet the ambitions of the Cadet Expansion Programme. Notwithstanding, and in accordance with the wishes of the Cadet Forces as expressed in late 2023 at our annual Advisory Committee meeting, CCRS again delivered a comprehensive range of shooting competitions and events throughout 2024, as detailed later in this report. Key elements included:

- a. Smallbore. Following a Winter Postal Competition, an Inter Services Cadet Smallbore Championship Final at The Lord Roberts Centre of the National Smallbore Rifle Association (NSRA).
- b. Clay Target. Clay target meetings for both Cadets and Cadet Force Adult Volunteers (CFAV).
- c. Full-bore (Target Rifle). An Inter Services Cadet Rifle Meeting (ISCRM) for the Community Cadets and a CCF Schools Meeting.
- d. National Teams. The fielding of three national teams (full-bore) in international competition.
- e. Full-bore (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 a national Target Sprint Competition (Air Rifle), also known as 'Summer Biathlon', which had to be cancelled owing to insufficient entries.

RESPECTIVE ROLES AND RESPONSIBILITIES

11. 2024 was again a turbulent year, impacted by Defence resource pressures, including budgetary and range availability. Respective roles and responsibilities as previously agreed in the extended MoU between RC and CCRS are assessed for 2024 in the table below.

12. 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/Supporting	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. Although 'Green' in that a Grant-in-Aid was duly made, a savings exercise had to be conducted in-year, and the Grant for FY 2024/25 (from 01 Apr 24) was not credited until late October 2024.	
		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 and various Service fora. With a new DComd RC from Jan 24, routine quarterly meetings at director and	

		staff level were held between HQ RC and CCRS, leading to better understanding, strengthened collaboration and facilitating quicker and improved resolution of issues on both sides.	
		<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. The 'Red' assessment reflects this critical gap in CCRS's capability, as well as short-notice range cancellations/amendments again in 2024 and Brunswick Camp kitchen restrictions, with a commensurate impact on some planned events (see also 16.3) below. HQ RC has been supportive of CCRS's case, albeit many of the issues are outside their control. CCRS can cope with range, accommodation and feeding issues for its smaller events, but it is most strongly recommended that the two major tri-Service events of the year, involving cadets and CFAV coming to Bisley from all parts of the UK – 'Cadet Bisley' for 2 weeks in the Summer (1,000-plus members of the Cadet Forces) and Cadet SAAM for one week in October (approximately 500) be 'ring-fenced' as battalion-equivalent size key Cadet Force events in the annual calendar.</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, given that RAFAC use BADER (unavailable to CCRS), along with other issues as agreed between HQ RC and CCRS.</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> <p>1) CCRS is unable to deliver its two main annual competitions ('Cadet Bisley' in July/August, 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 participation had to be reduced in 2024 by 40% owing to resource pressures.</p>	

		<p>2) This requirement needs re-defining in the next iteration of the MoU. Given differing single Service requirements, Regional Command is unlikely to be able to provide a predominantly unremunerated, suitably experienced and qualified cohort of volunteers for the CSG and PRT to support two major national tri-Service shooting competitions annually, without holding those events hostage to short-notice reductions, restrictions or potentially cancellation. Arguably, nor should it, given the tri-Service nature of CCRS's competitions and events.</p> <p>3) sS safeguarding structures, policy and arrangements are not optimally suited for CCRS to deliver national (tri-Service) Cadet (rifle) teams touring internationally. This is being addressed in the revised MoU.</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. 'Cadet Bisley' was resourced with 155 grain ammunition.</p>	
CCRS	Supporting/Supported	<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), 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. For a tri-Service delivery organisation such as CCRS, it would be helpful to have a single set of agreed policies and processes for tri-Service cadet activities, the implication being that the strengthening and addition of single Service requirements has</p>	

		stretched CCRS and may lead to a requirement for one additional member of staff.	
		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, reviewed annually. Its annual accounts are verified by a qualified Independent Examiner – see page 13. Dual authority is required for all payments. CCRS's Financial Statements form part of this Report, supported by detailed Notes – see Pages 14-18.	
		Signature and proper record of accounts. COMMENT: Annual accounts for 2024 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	2024 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. The new MoU needs to reflect (UK) GDPR appropriately.
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	2024 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 board meetings. Risk Assessments are conducted prior to each event and are reviewed and agreed by relevant Service leads.

Table 3

Ser	Event	2024	2023	2022 (Recovery)	2021 (Post-Covid Recovery)
16.1	Inter-Services' Cadet Rifle Meeting (ISCRM)	319 firers 19 x SCC teams 13 x ACF teams 25 x RAFAC teams	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)
16.2	Schools'/CCF Meeting	356 firers 31 x CCF Schools	351 32 x CCF Schools	392	

16.3	Cadet Inter-Services' Skill at Arms Meeting	235 firers bid (15 x SCC, 12 x ACF and 20 x RAFAC teams, but CCRS had to restrict the sS to 7 teams each owing to MoD catering issues	201 firers 15 x SCC teams 6 x ACF teams 25 x RAFAC teams 2 x CCF teams	112	Cancelled
16.4	Cadet Inter-Services' Small-bore Championships	16 firers (4 teams) from SCC and ACF (RAFAC withdrew); 24 x CCF 100 finalists (first CCF Final)	30 firers (6 teams) From all three Services	4 teams (16 firers) from SCC and ACF (no RAFAC following Covid)	Cancelled
16.5	Cadet National Clay Championships	79 firers	75 firers	71 firers	Cancelled
16.6	Cadet Imperial	Run in parallel to the NRA Imperial for the first time since 2019 with 31 cadets.	Cancelled – insufficient entries (required minimum 24)	Cancelled – insufficient entries (required minimum 24)	Did not occur

Table 4

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

Ser	Event	2024	2023	2022	2021
16.7	NRA Imperial	148 cadets, 45 sponsored by CCRS	172 cadets, 43 sponsored by CCRS	140 cadets, 44 sponsored by CCRS	51 cadets, 44 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	2024-2025	2023-24	2022-23	2021-22
16.8	Postal Competitions				
16.8.1	Air Rifle	876	500	248	64
16.8.2	.22 Smallbore	1,737	1,619	1,571	418
16.8.3	Fullbore	268	212	40	20
16.8.4	Clay	0	0	0	90

Table 6

17. **International teams (included in MoU).** 2024 International Rifle Teams included:

a. British Under 18 Cadet Rifle Team (BCRT – ‘The Athelings’). Under the leadership of their Commandant (Major Paul Anderton), Adjutant (Lt David Nuthall) and Team Officer (Capt Clare Jeens), the BCRT competed against an Old Athelings team kindly pulled together by one of CCRS’s trustees, Maj James Postle, following which they toured to Scotland, competing at Blair Atholl against a Scottish Team, and finally returning to Bisley to compete against English XX team and Welsh senior Rifle Teams.

	Short range (300,500,600X)	Long range (900 and 1,000X)	Total Scores
Team			
England	801.75	753.62	1554.137
Wales	794.74	751.50	1545.124
Athelings ‘Thistle’	766.45	739.54	1505.99
Athelings ‘Heather’	782.55	734.54	1516.99

A number have subsequently been selected for England, Wales and Scotland senior rifle teams, and six for the GB Under 19 Rifle Team.



British Cadet Rifle Team (BCRT – ‘The Athelings’) 2024

b. The UK Under 17 Cadet Rifle Team (UKCRT). Under the leadership of Commandant Jonny Wallace and Adjutant Tania Liberman, the UKCRT toured to Jersey to compete against the Channel Islands between 17 and 27 August. After some strong performance in the individual competitions, the UKCRT faced a strong Channel Islands team comprising a number of Athelings and ex-Athelings. After a weaker start at 300 yards (X), the Team performed much better at 500X and 600X, closing the gap to be narrowly beaten by the Channel Islands Team with a score of 1158 and 123 V-bulls (1158.123) to 1135 and 86 V-bulls (1135.86) out of a Highest Possible Score of 1200.



UK Cadet Rifle Team 2024 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 2023, the British Under 19 Rifle Team (GB U19) team did not travel to the Republic of South Africa (RSA) to compete against the RSA Junior Rifle Team. At the kind invitation of the Guernsey Rifle Club (GRC) CCRS was able to arrange a GBU19 team tour to compete in the GRC Summer Prize Meeting (Open Championships).
- 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, shooting remains a key element of the Cadet Experience. The University of Northampton's Institute for Social Innovation and Impact (ISII) four-year study into the societal return on investment in Cadet Forces highlights the value of the Cadet Forces. See link below for the Final Report, reinforced by the ISII's March 2025 report on 'The Impact and Value of School-Based Cadet Forces in the UK'.

<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. It also develops individual and team skills, aspects of leadership, an understanding of wind-reading, plotting and mathematics, thereby contributing to the overall national STEM agenda. It is also the only cadet activity that delivers national representative teams, as well as providing opportunity and new skills for adult volunteers, enhancing their potential employability.

SAFEGUARDING

21. There was one safeguarding incident during a tri-Service competition in 2024, 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 2024 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 available income 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 year end, CCRS' reserves were:

	31 Dec 24 (£)	31 Dec 23 (£)
Total funds as per Balance Sheet	877,192	822,681
Deduct:		
Restricted + endowment + designated funds	533,739	484,736
Fixed assets	37,870	31,629
Charity reserves as at 31 Dec 24	305,583	306,316

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

28. 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 2025, 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. This judgement is also in the context of the Cadet Forces' decision not to replace the Cadet Full-bore Target Rifle (CFBTR) at the end of 2025 and is based on the Cadet Forces' assurance of collaboration over the course of 2025 to develop an alternative programme of shooting competitions and events with CCRS.

ASSET COVER FOR FUNDS

29. 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

30. 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.

31. 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

11 July 2025

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 2025

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 2024

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds 2024 £	Total funds 2023 £
Income and endowments						
Donations and legacies	2	372,246	35,386	0	407,632	394,929
Charitable activities	3	95,596	18,232	0	113,828	93,434
Other trading activities		0	0	0	0	0
Investments	4	15,990	0	7,796	23,786	22,431
Other income item			0	0	0	0
Total		483,832	53,618	7,796	545,246	510,796
Expenditure						
Charitable activities	5	444,805	58,592	0	503,397	489,843
Other	6	4,249	0	0	4,249	4,610
Total		449,054	58,592	0	507,646	494,453
Net income/(expenditure) before investment		34,778	-4,974	7,796	37,600	16,343
Net gains/(losses) on investments		8,879	0	8,032	16,911	2,395
Net income/(expenditure)		43,657	-4,974	15,828	54,511	18,738
Extraordinary items		0	0	0	0	0
Transfers between funds	11	-17,337	22,724	-5,386	0	0
Other gains(losses)		0	0	0	0	0
Net Movement in Funds		26,320	17,750	10,442	54,511	18,738
Reconciliation of Funds						
Total funds brought forward		539,292	19,432	263,957	822,681	
Total funds carried forward		565,611	37,182	274,399	877,192	

Brigadier MP Lowe MBE
Chairman of Board of Trustees

01-Apr-25

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

BALANCE SHEET AS AT 31 DECEMBER 2024

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds 2024 £	Total funds 2023 £
Fixed assets						
Intangible assets		0	0	0	0	0
Tangible assets	7	37,870	0	0	37,870	31,629
Total fixed assets		37,870	0	0	37,870	31,629
Current assets						
Stocks		19,368	4,566	0	23,934	24,751
Debtors	8	3,792	495	1,949	6,236	6,060
Investments	9	230,270	0	195,452	425,722	408,811
Cash at bank and in hand	10	369,758	32,121	76,998	478,877	445,529
Total current assets		623,188	37,182	274,399	934,769	885,151
Liabilities						
Creditors: amounts falling due within one year		95,447	0	0	95,447	94,099
Net current assets/(liabilities)		527,741	37,182	274,399	839,322	791,052
Total assets less current liabilities		565,611	37,182	274,399	877,192	822,681
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		565,611	37,182	274,399	877,192	822,681
The funds of the charity						
Endowment funds	11	0	0	274,399	274,399	263,957
Restricted income funds		0	37,182	0	37,182	19,433
Unrestricted funds		565,611	0	0	565,611	539,292
Total charity funds		565,611	37,182	274,399	877,192	822,681

Brigadier MP Lowe MBE
Chairman of Board of Trustees

01-Apr-25

COUNCIL FOR CADET RIFLE SHOOTING

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

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	2024 Total	2023 Total
2. Donations and legacies					
Membership and donations	3,175	0	0	3,175	3,344
Gift aid tax claimed	0	0	0	0	0
SBF Memorial Fund	2,221	0	0	2,221	815
Grants (Military)	366,850	30,000	0	396,850	377,332
Grants (Other)	0	5,386	0	5,386	13,438
	372,246	35,386	0	407,632	394,929
3. Charitable activities					
SCC Income	2300	0	0	2300	1740
Non-central matches	2,832	0	0	2,832	2,529
ISCRM	15,667	0	0	15,667	9,404
CISSAM	2,224	0	0	2,224	5,085
Schools Meeting	33,190	0	0	33,190	27,767
Clay Target	6,030	0	0	6,030	6,561
Cadet Imperial income	1,680	0	0	1,680	0
Team Training	0	0	0	0	0
Rifle Hire	30	0	0	30	0
Other income	3,423	2,052	0	5,475	4,570
Bunhill	17,965	0	0	17,965	16,668
R & C Income	10,256	1,930	0	12,186	5,784
Sponsorship income	0	0	0	0	0
Team contributions	0	14,250	0	14,250	13,326
	95,597	18,232		113,829	93,434
4. Investments					
Bank interest received	4,654	0	0	4654	5357
M&G Ffennell investment income	0	0	0	0	0
Blackrock investment income	7,720	0	7,796	15,516	14,741
United Trust investment income	0	0	0	0	0
35 Day Interest	3,232	0	0	3232	1968
Eden Tree investment income	384	0	0	384	366
	15,990	0	7,796	23,786	22,432
EXPENDITURE					
5. Charitable activities					
ACF Costs	183	0	0	183	124
SCC Costs	4,525	0	0	4,525	5,010
Non-central matches	681	0	0	681	125
ISCRM costs	28,364	0	0	28,364	23,434
CISSAM costs	2,001	0	0	2,001	5,048
Clay target costs	6,561	0	0	6,561	6,231
Smallbore Winter League	0	0	0	0	0
Cadet Imperial costs	631	0	0	631	0
Schools Meeting	54,094	0	0	54,094	46,619
Sponsorship	14,648	0	0	14,648	11,921
Other costs	4,152	1,015	0	5,167	3,531
Bunhill Lodge	15,094	0	0	15,094	19,601
Team Training Maple Taste	12,599	0	0	12,599	10,546
CC Trg Weekend	5,271	0	0	5,271	5,566
RSA Juniors	0	0	0	0	0
Travel costs	870	5,778	0	6,648	37,879
Food & accommodation	10,890	22,060	0	32,950	15,926
Visit costs	0	2,546	0	2,546	2,908
Shooting costs	2,056	17,188	0	19,244	32,317
Clothing, medals and badges	3,397	7,274	0	10,671	9,099
Presentation costs	127	771	0	898	2661
R & C Costs	10,491	1,930	0	12,421	5,865
Salaries, PAYE/Employer NI	195,063	0	0	195,063	176,966
Pension contributions	28,233	0	0	28,233	25,809
Office costs	26,603	10	0	26,613	22,445
Website and IT equipment	6,727	0	0	6,727	6,322
Bank charges	231	2	0	233	248
Maintenance Cost	7,224	18	0	7,242	9,471
Depreciation of Assets	4,092	0	0	4,092	4,171
	444,808	58,592		503,400	489,843
Governance					
Audit & accountancy	875	0	0	875	660
Other professional fees	1,014	0	0	1014	1371
Trustees/committees' expenses	2,359	0	0	2359	2579
	4,248	0	0	4,248	4,610

	2024	2023					
7. Fixed Assets	£	£					
At cost or valuation at 1 January	101,737	99,198					
Additions during year	10,334	2,536					
Revaluation at year end	0	0					
	112,071	101,734					
Depreciation at 1 January	70,105	65,934					
Charge for year	4,097	4,171					
	74,202	70,105					
Net Book Values							
At 31 December	37,869	31,629					
At 1 January	31,629	33,264					
8. Debtors							
Debtors	342	344					
Recoverable gift aid	1235	1235					
Accrued income	3,879	3,707					
Prepayments	780	774					
	6,236	6,060					
9. Investments Valuation at 31 December							
Equity Investment Funds	389,012	373,026					
Fixed Term Deposits	36,710	35,785					
	425,722	408,811					
10. Cash at Bank and in Hand							
Current Account - including petty cash/Soldo	443,946	412,299					
COIF deposit account	34,931	33,229					
Ffennell Trust - COIF deposit account	0	0					
Foreign Currency	0	0					
	478,877	445,528					
11 Funds of the Charity							
	1 Jan 24	Income	Exp	Sur/def	Transfers	G/L	31 Dec 24
Restricted Funds							
UK U17 Cadet Rifle Team	1,015	15,900	-14,546	1,354	0	0	2,369
British U18 Cadet Rifle Team	-16,565	25,380	-25,772	-392	16957	0	0
GB Under 19 Team	0	11,023	-16,409	-5386	5,386	0	0
Ronnie Melville Equipment	10,789	0	0	0	0	0	10,789
Athelings Association	3,992	1,315	-1,865	-550	380	0	3,822
RSA Juniors	0	0	0	0	0	0	0
RCAC NRT	20,202	0	0	0	0	0	20,202
	19,433	53,618	-58,592	-4,974	22,723	0	37,182
Endowment Funds							
Ffennell Trust Fund	263,957	7,796	0	7,796	-5,386	8,032	274,399
Unrestricted Funds							
General Fund	337,945	285,613	-265,006	20,609	-23,978	8,879	343,453
	337,945	285,613	-265,006	20,609	-23,978	8,879	343,453
Designated Funds							
Hospitality	4,000	0	-1,372	-1,372	0	0	2,628
Clay Target	1,767	8,230	-8,311	-81	0	0	1,686
Other shooting	26,343	38,335	-35,435	-2,900	0	0	29,243
Clayton Challenge	500	0	0	0	0	0	500
Cadet Bisley	84,807	114,932	-107,116	7,816	0	0	92,623
Derby Lodge	69,896	35,500	-31,814	3,686	0	0	73,582
Contingency Fund	10,000	0	0	0	0	0	10,000
Bunhill	0	0	0	0	6,641		6,641
Simon Fraser Memorial Fund	4,034	1,221	0	1,221	0	0	5,255
	202,431	198,218	-184,048	8,370	6,641	0	222,158
Total funds of the charity							877,192