

ARMY RIFLE ASSOCIATION

England & Wales · Charity number 1181714

Details

Status Registered

Legal form CIO

Registered 2019-01-23

Register [View on the Charity Commission register](#)

Contact

Address Hythe Lodge
Bisley Camp
Brookwood
Woking
GU24 0NY

Phone 01483798921

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Activities

Objects: TO PROMOTE MILITARY EFFICIENCY BY ENCOURAGING DISCIPLINED MARKSMANSHIP AMONGST MEMBERS OF THE ARMY, BY MEANS OF COMPETITIONS AND OTHERWISE.

Activities: ORGANISES SHOOTING AND MARKSMANSHIP TRAINING AND COMPETITIONS FOR THE BRITISH ARMY TARGET SHOOTING DISCIPLINES AND OPERATIONAL SHOOTING TEAMS INCLUDING THE DEVELOPMENT AND MAINTENANCE OF INTERNATIONAL COMPETITORS. OVERSEEING THE PROVISION OF SHOOTING AS A WELFARE FACILITIES FOR SERVING PERSONNEL AND VETERANS.

Classification

- **How:** Makes Grants To Individuals, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, Amateur Sport, Armed Forces/emergency Service Efficiency
- **Who:** Other Defined Groups

Geography

- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£211,153	£213,300	-	-
2023-12-31	£218,631	£201,986	-	-
2022-12-31	£155,866	£167,523	-	-
2021-12-31	£137,921	£151,655	-	-
2020-12-31	£165,734	£122,392	-	-

Trustees

Name	Role	Appointed
Brigadier Timothy John Seal	Chair	2019-09-07
Alwyn George McLean		2019-09-07
Andrew John Wingate Sturrock		2019-09-07
Angus Roderick McLeod		2019-09-07
Charles Anthony Javier Valdes-Scott		2019-09-07
Clive Scott Tobias Lehmann		2019-09-07
Colonel Mark Siebenaller TD VR FRGS		2022-09-15
Emma Cannings		2021-09-30
Eric Stuart Bamford		2019-09-07
Francis Charles Sykes		2019-09-07
Mark Andrew Simpson TD, QVRM		2019-09-07
Richard John Smith		2019-09-07
William Douglas Hugh Burden		2019-09-07
Zoe Anne Chasemore		2020-10-07

ARMY RIFLE ASSOCIATION

England & Wales - Charity number 1181714

Accounts

CHARITY COMMISSION REPORT 2024



THE ARMY RIFLE ASSOCIATION (ARA) A CHARITABLE INCORPORATED ORGANISATION REGISTERED CHARITY 1181714

TRUSTEES' OPENING ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

REFERENCE AND ADMINISTRATIVE INFORMATION

1. The ARA is an autonomous non-public body established in 1893 to improve the shooting performance of the Army. It is a Charitable Incorporated Organisation (CIO), Registered Charity, number 1181714, and is based at the following address:

HQ ARA
Hythe Lodge
The National Shooting Centre
BISLEY
Surrey
GU24 0NY

2. The ARA's governing instrument is its Constitution, which was registered by the Charity Commission on 23 January 2019.
3. The principal appointments are:

a. **Council and Trustees:**

Brig T Seal	Chairman (to Sep 26).
Col M Simpson	Deputy Chairman (to Sep 25).
Maj Gen A Sturrock	Trustee (to Sep 26).
Col (Retd) Sir FC Sykes	Trustee (to Sep 26).
Lt Col WDH Burden	Hon Treasurer (to Sep 24).
Lt Col (Retd) CST Lehmann	Trustee (to Sep 23).
Maj AR McLeod	Trustee (to Sep 23).
Maj (Retd) R Smith	Hon Administrator (to Sep 24).
Maj (Retd) A McLean	Trustee (to Sep 23).
Mr E Stuart-Bamford	Trustee (to Sep 24).
Mrs Z Chasemore	Trustee (to Sep 24).
Miss E Cannings	Trustee (to Sep 25).

b. **Secretariat** (Ministry of Defence paid staff):

WO1 (SMI) D Pugh	Secretary.
Maj (Retd) Khusiman Gurung	2IC ARA /Executive Officer and Accountant.
Mrs S Treumann	Chief Clerk.
Mr M Pirie	Facilities Manager.

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c. **Independent Examiner of accounts:** The ARA Independent Examiner is KW Steward Ltd and is based at the following address:

KW Steward Ltd
5 Oakfield Glade
Weybridge
Surrey
KT13 9DP

d. **Bankers:** The ARA Bankers are Holt's and Lloyds and are based at the following addresses:

Royal Bank of Scotland
Holt's Military Banking
200 Fowler Avenue
Farnborough Business Park
Farnborough
GU14 7NR.

Lloyds
115 Victoria Road,
Aldershot
Hampshire
GU11 1JQ

3. The Council monitors the constitution to ensure that it remains fit for purpose. The current Constitution directs the following policies of the ARA Charity:

a. **Objective.** To promote military efficiency by encouraging disciplined marksmanship amongst members of the Army, by means of competitions and otherwise.

b. **Governance.** The Association and its property are managed and administered by a Council comprising the Governing Officers and other members elected in accordance with the constitution. The Governing Officers and other members of the Council are the charity trustees of the Association and in the ARA, constitution are together called "**The Trustees**".

c. **Trustee election.** Potential Trustees are identified by the Council from amongst members with a professional interest in the promotion of marksmanship and with specific knowledge or experience as required. The names of those identified are laid before the ARA AGM for adoption. Trustees hold their appointment for 4 years and are voted in at the ARA AGM in the Sep of the start of their tenure.

d. The ARA Council are keen to have a broad representation across all sporting disciplines and expertise from inside and outside the Army, particularly on Charity Law, and seek members who are in a position to provide experience and subject matter expert advice to the Council. The Council has representation currently from the following shooting disciplines:

- (1) Clay Target.
- (2) Target Rifle.
- (3) Target Pistol.
- (4) Smallbore Target Rifle.
- (5) Service Rifle.

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THE ASSOCIATION'S PURPOSE

4. The Association is vigorously promoting and improving standards of disciplined marksmanship throughout the Army. It organises a wide range of shooting competitions, regularly updating these through feedback. It consults with the Commanding Officer Small Arms School Corps (SASC) on amendments to the Defence Operational Shooting Competition (DefOSC); planning and assurance of the Risk to Life (RtL) during all Target Shooting and Service Shooting; and amendments to any publications that assist Competition Shooting for the Army.
5. It encourages successful marksmen to coach and enthuse others throughout the Army both Regular and Reserve Forces. The ARA also promotes and organises the following Army Target Shooting Teams competitions for soldiers (both serving and veterans):
 - a. Target Rifle.
 - b. Target Pistol.
 - c. Smallbore Target Rifle.
 - d. Clay Target.
6. These Target Shooting disciplines support the development of many of the attributes needed in combat shooting in an enjoyable environment. Association members have successfully competed at international level including attendance at the Commonwealth Games in 2018 and several World Cups in 2019 and 2021.
7. The Association is fully supporting the Army Sport High Performance Pathway (ASHPP), Troops to Target (T2T) programme which is aimed at getting our soldiers to the Commonwealth Games, Olympics and beyond.
8. High standards of shooting discipline and marksmanship contribute to success on operations and reduce the likelihood of casualties both to our own soldiers and among the uninvolved local civilian population. The public benefit of this is self-evident. In the course of promoting shooting activity the Association also improves the quality of life of injured and disabled soldiers by providing the means to attain skills and participate in competition. This is an integral part of the moral component of furthering military efficiency. The Association supports its objectives by:
 - a. Acting as the governing body for Army Operational Shooting Competitions.
 - b. Leading and providing administrative and logistical support to the ASHPP, T2T Commonwealth Games and Olympic initiative 2024 and beyond.
 - c. Providing administrative and logistical support to the Army Target Shooting Club (ATSC), a section of the Association.
 - d. Managing and maintaining all Army Target Shooting Teams and selected individuals.
 - e. Facilitating the provision of Target Shooting supplies and equipment to the Army.
 - f. Acting as the United Kingdom Armed Forces military focus for remedial and adaptive shooting.
 - g. Providing the Association link with Army Sports (AS), for all matters relating to Army Sport, in particular Army Target Shooting activities at home and overseas.
 - h. Providing the Army link to the following National Shooting Governing Bodies (NGB's):

CHARITY COMMISSION REPORT 2024

- (1) National Rifle Association (NRA).
- (2) National Smallbore Rifle Association (NSRA).
- (3) Clay Pigeon Shooting Association (CPSA).

k. Providing basic, intermediate and instructor/coach courses for all Army Target Shooting disciplines.

ACTIVITIES AND ACHIEVEMENTS DURING 2024

9. **Target Shooting.** The following Target Shooting activities are conducted.

10. The ARA conducted the following Target Shooting Courses in 2024 to develop marksmanship across all 3 Services and CADET Force Adult Volunteers (CAFAV)

- a. Target Rifle Beginners 2 x courses.
- b. Smallbore Basic Techniques 2 x courses.
- c. Target Pistol Introductory 3 x courses.
- d. Clay Target Shotgun Skills Mods 1 & 2 x 14 courses.
- e. Clay Target Advanced Shotgun Skills x 8 courses.
- f. Clay Target Safety Officer x 6 courses.
- g. Clay Target IDW x 2 courses.
- h. Clay Target Level 1 ITC x 1 course.

11. Support was provided for the following competitions/events during the 2024 Army Target Shooting season:

- a. Smallbore 2 x IS Fixtures, 1 x UKAF, 4 x Competition/Trg Fixture.
- b. Target Pistol 1 x UKAF, 1 x IS Fixture, 4 x Competitions/Trg Fixtures.
- c. Target Rifle 12 x Competition/Trg Fixtures, 1 x UKAF, 2 x IS Fixture.
- d. Clay Target 1 x IS Fixture, 52 x Competition/Trg Fixtures.

12. **Operational Shooting.** The Defence Operational Shooting Competition (DefOSC) for all Three Services – for the Regular Army Operational Shooting Competition (AOSC) and the Reserve Forces, Army Reserve Operational Shooting Competition (AROSC) was held in June with over 600 competitors taking part across the three services.

13. **Feedback into Operational Shooting.** The Defence Operational Shooting Competition has offered the opportunity for the Target Shooting disciplines to feed the marksmanship skills back into operational effectiveness. There will be greater focus on this in 2025 where an overhaul of the Programme will see a change in the competition to make it even more operationally relevant. This will include more physical activities and the use of Drones.

14. **Overseas Competitions.** All overseas competitions for the British Army Combat Shooting Team were cancelled. The British Army Reserve Shooting Team competed in 1 overseas competition in 2024.

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a. The following were cancelled for the British Army Combat Shooting Team (BACST):

(1) The Australian Army Skill at Arms Competition (AASAM), to be held in Puckapunyal, the competition was cancelled.

(2) The Canadian Armed Forces Small Arms Concentration (CAFSAC), to be held in Ottawa, the Competition was cancelled.

b. The following were attended by the British Army Reserve Operational Shooting Team (BAROST):

(1) The Armed Forces Skill at Arms Meeting (AFSAM), hosted by the National Guard Marksmanship Training Centre (NGMTC), to be held in Arkansas.

15. **Troops to Target (T2T).** The athletes continue to progress at International level.

a. **Pistol:** Sgt Gowin narrowly missing out on a quota place, 2 points from making the quota place for the 2024 Olympics in Paris. He has returned to Unit to concentrate on soldiering but remains focused on the 2028 Olympics in LA.

b. Emilia Faulkner has now moved on to the seniors and represented BS at World Cup (WC)/World Championships (WCH) and European Championships. After her BS review, she will remain on the BS World class program - National Academy. She became the Army Target Pistol Champion; she is also the Scottish 10m air pistol champion.

c. SSgt Culley and Cpl Hodge both achieved the Minimum consideration score (MCS) for the BS Section 5 licence in Rapid Fire Pistol and compete in Minor International competitions around Europe.

d. **Rifle:** Cpl Mitchell continues to produce the MCS' required to represent BS at WC's and Grand Prix's.

e. Cfn Baker has had a fantastic year achieving great results to qualify her for major competitions.

16. Six Army Team personnel were selected to represent their respective nations in relevant CT disciplines:

a. Maj Rob Vincent RTR, Cpl Toby Etheridge RRF, and LCpl Jess Burgess INTCORPS were selected to the England Olympic Skeet (OSK) Squad with Capt Richie Cann RLC, being selected to the Wales OSK Squad.

b. Further selections in the Olympic Trap discipline saw WO2 Mark Robinson REME and SSgt Val Hefer RE, being selected to the England and Scotland Squads, respectively. OCdt Ben Cookson will rejoin the Army Olympic Pathway Programme later in 2025, following successful attendance at the RMAS Commissioning Course. Already selected as a GBR junior, his future is bright in the OSK discipline.

c. Changes to the coaching programme have further enhanced the novice element to the Olympic disciplines with a strong cohort of newcomers being introduced to the sport.

17. **Widening Participation Target Shooting.** The running of ARA Courses has helped restart recruiting. Smallbore Target Rifle & Target Pistol disciplines have made satisfactory progress, with 2 individuals being selected for the T2T programme following their participation through the talent identification events. Disciplines are widening participation by providing stands at sporting events to promote recruitment for the Army. Work continues to focus across the disciplines, particularly on bringing young regular & reserve service men and women into shooting.

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18. **Communication.** Target Shooting Discipline Reps continue to actively promote the sport via the various ARA/ATSC media platforms. The Army Target Shooting Committee will continue to encourage initiatives in this area to broaden the appeal of and participation in all shooting disciplines.

19. The ARA comment on the following:

- a. The Defence Operational Shooting Competition (DefOSC).
- b. Service Rifle Competitions and Matches.
- c. Operational Shooting Competitions (Brigade and Divisional).
- d. Target Shooting Competitions and Matches.
- e. The Army Clay Target Policy Directive.

20. The results of all competitions and activities were recorded along with reports from the various shooting committees and individuals charged with the Organisation of ARA activities.

REVIEW OF FINANCIAL AFFAIRS

22. **Income.** The principal sources of income are competition entry fees, investment interest, sales, members' subscriptions, and payments for Target Shooting activities, in addition to the Army Sports Board Target Shooting support grants and a limited amount of sponsorship.

23. **Asset cover for funds.** An analysis of the assets attributed to the various funds is shown in the accounts. The Trustees consider the assets are sufficient to meet the Charity's obligations.

24. **Risk Assessment.** The Trustees have assessed the risk 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 operational conditions, should allow the risks identified to be mitigated to an acceptable level in its day-to-day operation.

25. **Reserves.** The Charity Commission defines reserves as that part of a charity's income funds that is freely available. Reserves are therefore the resources the charity has or can make available to spend for any or all the charity's purposes once it has met its commitments and covered its other planned expenditure. At the end of the accounting period the Charity's reserves comprised the following:

Funds	2023	2024
Total funds per balance sheet	443,108.90	474,026.21
Less Capital property, Shop stock and ammo stock	-33589.68	-28916.05
Restricted funds	-142,607.94	-143,455.85
Designated funds	-115,756.18	-117,987.45
Available Funds	151,155.10	183,666.86

26. The designated funds (both employ part-time staff) are:

- a. Target Central, which receives the general element of Club members' subscriptions, administers membership, and makes grants to Club shooting discipline restricted funds, and
- b. Mess, which contributes to the running of the AMTC Clubhouse

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27. The Trustees have examined the needs and challenges of the Charity in both the short and medium terms, and consider that these reserves are necessary, to support its current activities and to allow the continuance of the Charity as a going concern to support the future of Army Target Shooting.

PUBLIC BENEFIT STATEMENT

28. The Trustees have complied with their duties to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

29. Law applicable to charities in England and Wales requires the Trustees of the Charity 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 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. State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements.
- d. 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 which disclose with reasonable accuracy the financial position of the Charity, and which enable them to ascertain the financial position of the Charity and ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking responsible steps for prevention and detection of fraud and other irregularities.

31. This report and the accompanying financial statements have been approved by the ARA Trustees.

Signed: Brigadier Timothy Seal

ARA Chairman on behalf of all Trustees

Dated: September 2025

Independent Examiner's Report to the Trustees

1. We report on the accounts of the Army Rifle Association for the twelve months ended 31 December 2024, which are set out on pages 9-17 of this report.

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2. Respective Responsibilities of Trustees and Examiner:
- a. As the charity's trustees you are responsible for the preparation of the accounts. You consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that independent examination is needed.
 - b. It is our responsibility to:
 - (1) Examine the accounts under section 145 of the Charities Act.
 - (2) Follow the procedures laid down in the General Directions given by the Charity Commission (under section 145 (5) (b) of the Charities Act).
 - (3) To State whether particular matters have come to my attention
3. Basis of Independent Examiner's Statement.
- a. Our examination was carried out in accordance with General Directions given by the Charity Commission. 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 the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and 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.
4. Independent Examiner's Statement
- a. In connection with our examination, no matter has come to my attention:
- (1) Which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) To keep accounting records in accordance with section 130 of the Charities Act.
 - (ii) To prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act.
 - (iii) have not been met; or
- b. To which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: KW Steward Ltd
Dated: 19/09/2025

Independent Examiner

Statement of Financial Activities (SOFA) as at 31 December 2024

	Unrestricted	Restricted	Total	Prior Year
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CHARITY COMMISSION REPORT 2024

	Funds	Income Funds	Funds	Funds
	£	£	£	£
Income and endowments from:				
Donations and legacies	10,624.27	100,735.62	111,359.89	100,672.06
Charitable Activities	34,482.93	60,364.71	94,847.64	98,043.46
Investments	507.25	1,300.00	1,807.25	465.48
Separate material item of income	0.00	0.00	0.00	0.00
Other	1340.00	1,800.00	3,140.00	19,450.00
Total	46,954.45	164,200.33	211,154.78	218,631.00
Total Expenditure on:				
Raising funds	877.70	148.36	1,026.06	811.47
Charitable activities	41,570.35	170,704.06	212,274.41	201,175.48
Separate material item of expense	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00
Total	42,448.05	170,852.42	213,300.47	201,986.95

Net income/(expenditure) before investment gains/(losses)	4,506.40	-6,652.09	-2,145.69	16,644.05
Net gains/(losses) on investments	33,063.00	0.00	33,063.00	34,909.00
Net income/(expenditure)	37,569.40	-6,652.09	30,917.31	51,553.05
Transfers between funds	-7,500.00	7,500.00	0.00	0.00
Other recognised gains/(losses):				
Gains/(losses) on revaluation of fixed assets for the charity's own use	0.00	0.00	0.00	0.00
Other gains/(losses)	0.00	0.00	0.00	0.00
Net Movement in Funds	30,069.40	847.91	30,917.31	51,553.05
Reconciliation of Funds				
Total funds brought forward	300,500.96	142,607.94	443,108.90	391,555.85
Total funds carried forward	330,570.36	143,455.85	474,026.21	443,108.90

Army Rifle Association Balance Sheet as at 31 December 2024

	Total Funds	Prior Year Funds
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Fixed Assets		
Intangible assets	0.00	0.00
Tangible assets	10,606.62	10,877.12
Current Assets		
Stocks	18,309.43	22,712.56
Debtors	0.00	0.00
Investments	400,059.00	366,996.00
Cash at bank and in hand	45,051.16	42,523.22
Total Current Assess	463,419.59	432,231.78
Creditors: amounts falling due within one year		
Net Current Assets (Liabilities)	463,419.59	432,231.78
Creditors: amounts falling due after more than one year		
Total net assets or liabilities	474,026.21	443,108.90
Funds of the charity:		
Restricted income funds	143,455.85	142,607.94
Unrestricted funds	330,570.36	300,500.96
Total Charity Funds	474,026.21	443,108.90

Notes to the Accounts

1. Principal Accounting Policies:

a. **Accounting Convention.** The financial statements are prepared under the historical cost convention as modified by the inclusion of investments at market value and in accordance with applicable accounting standards. In preparing the financial statements the charity follows best practice as set out in the Statement of Recommended Practice 'Accounting and Reporting by Charities' (SORP). The accounting conventions adopted are

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standard for those charities administered by the Army termed Service (Non-Public) Funds which were exempted by virtue of Statutory Instrument from registration under the Charities Act 2011.

b. **Incoming Resources.** Income is recognised in the period in which the charity is entitled to receipt, and the amount can be measured with reasonable certainty. Grants from other agencies including donations and other income from activities are in furtherance of the charity's objects and are part of the general funds of the charity. A restricted fund is only recognised where this is an agreed and explicit condition of the grant or donor.

c. **Intangible Income.** Due to the close collaborative relationship and the manner in which the charity's activities complement those of the Army, intangible income, reflected in time and use of premises, is not quantifiable or measurable and so is not recognised in the accounts.

d. **Resources Expended and Basis of Allocation of Costs.** Expenditure is included when incurred or exceptionally where a commitment is made which requires an accrual when payment is to be made in the subsequent accounting period. Similarly, where prepayments are made in recognition of commitments falling due in a subsequent accounting period, the appropriate credit is entered in the accounts and reversed the following year. Any grants payable are included in the SOFA when approved by the Trustees. Expenditure is recognised in the period in which it is incurred. The majority of costs are directly attributable to specific activities. Irrecoverable VAT is charged to the activity for which it was incurred.

e. **Governance Costs.** Governance costs are the costs of professional advice, holding trustee meetings or committee meetings associated with decision making, any fee for audit or independent examination and any fee incurred in the preparation, statutory filing, printing or copying of the annual report and accounts.

f. **Capitalisation and Depreciation of Tangible Fixed Assets.** All assets having a purchase value of more than £500 are capitalised. The cost of tangible fixed assets are written off by equal annual instalments over their expected useful lives using the following methods of depreciation:

(1) Furniture, fixtures and equipment - 10% to 50% reducing balance.

(2) Assets with a life of more than one year but with a purchase value of below £500 are written off in the year it is purchased and is not depreciated over the useful life of the asset.

g. **Fixed Asset Investments.** Fixed asset investments are included at market value at the balance sheet date. Any gain or loss on revaluation is shown in the Statement of Financial Activities (SOFA) on page 16.

h. **Stocks.** Purchased stocks are valued at the lower cost or net realisable value making due allowance for any obsolete or slow-moving items.

i. **Funds Accounting.** Funds held by the charity are:

(1) **Unrestricted Funds.** These are funds that can be used in accordance with the charitable objects at the discretion of the Trustees. Unrestricted funds comprise the General-Purpose fund and funds designated by the Trustees for particular purposes.

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(2) **Endowment Funds.** The charity currently has no endowment funds.

(3) **Specific Purpose/Restricted Funds.** These are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular specific/restricted purposes. Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

j. **Heritage Assets.** In the course of the Association's history, the charity has acquired gifts, memorabilia, regalia, silverware, antiques and other historical artefacts. The value of these pieces is in large part derived from their close association with Corps/Regimental history which precludes the use of conventional valuation techniques being applied. Whilst the objects of the charity do not specifically include preservation and conservation, the pieces represent the tangible embodiment of the Association's history and foster enthusiasm for competitive marksmanship. Consequently, the Trustees consider the charity to hold heritage assets both for functional use and as an element of national history on behalf of the nation. Heritage assets acquired prior to 01 Apr 05 are therefore not capitalised on the balance sheet but a description of those assets is disclosed as part of the notes to the accounts. Heritage assets acquired after 01 Apr 05 where the purchase price is known, and which exceed £500.00 are included in the balance sheet at acquisition value but are not depreciated.

k. **Other Costs.** Other costs are those costs not incurred in: the undertaking of charitable activity in furtherance of the objects of the charity, i.e. in the provision of facilities, recreational programs or activities in furtherance of military efficiency, in the making of grants and donations, in the costs of generating funds, i.e. the costs incurred in trading or fundraising activity undertaken by the charity, in investment management costs, or in governance costs.

2. **Grants Made.** (Only required if total grants are over 5% of the charity's total expenditure).

3. The charity made no grants or donations to Institutions or individuals.

4. Related Party Transactions & Remuneration and Expenses

5. The charity holds its meetings in buildings owned and maintained by the Ministry of Defence (MOD). Two members of the ARA MOD staff provide administrative support to the charity, although their roles are shared with other Army-related responsibilities.

6. Analysis of Capital Property:

	Fixtures, Fittings & Equipment £	Motor Vehicles £	Total Funds Carried Forward £
Balance b/f	10,877.12		10,877.12
Additions			
Disposals	270.50		270.50
Depreciation			
Balance c/f	10,606.62		10,606.62

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7. Target Rifles and ancillary equipment purchased through external grants from the Nuffield Trust etc. are held as Loan items on the Property Book at NIL value but are insured by the Association.

8. Total Value of Investments by Category:

	Value £
Carrying value (market value) at beginning of year	366,996.00
Add additions to investments at cost	
Less disposals at carrying value	
Add/(deduct) net gain/(loss) on revaluation	33,063.00
Carrying value (market value) at end of year	400,069.00

9. Breakdown of Market Values at Year End:

	GPF/ Unrestricted	Restricted	Endowment	Total value	Income during year
	Value £	Value £	Value £	Value £	Value £
Investment properties					
Investments listed on a recognised stock exchange					
Investments held in unit trusts or other collective investment schemes	400,059.00			400,059.00	
Investments in subsidiary or connected undertakings and companies					
Securities not listed on a recognised Stock Exchange					
Cash held as part of the investment portfolio					
Other investments					
Total	400,059.00			400,059.00	

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10. List of Debtors:

Debtor	Date of Debt	Amount
Nil		
	Total	£0.00

11. There are no amounts falling after more than one year.

12. List of Creditors:

Creditor	Date of Credit	Amount
Nil		
	Total	0.00

13. Paid Employees:

	This Year £	Last Year £
GROSS Wages Paid	10,598.65	15,127.00
Employers National Insurance Paid	188.00	134.00
Pension Contributions paid		
Total Staff Costs	10,786.65	15,261.00

14. Give the number of employees who were engaged in each of the following activities:

	This Year	Last Year
Cost of Generating Funds	Nil	Nil
Charitable Activities	2	2
Other	Nil	Nil
Total	2	2

15. Governance Costs:

	This Year	Last Year
Audit or Independent Examination Fee and Financial Advice	750.00	600.00

16. Restricted Funds. A brief explanation of the nature and purpose of the Charity's Restricted Funds is to be provided:

CHARITY COMMISSION REPORT 2024

Name of Restricted Fund	Purpose of Fund
Service Weapons	Support Service Shooting, the British Army Combat Shooting Team (BACST) and the British Army Reserve Operational Shooting Team (BAROST) Activities Home and Abroad.
Target Rifle (TR)	Support of TR Shooting and the Regular Army TR Team.
Smallbore Target Rifle (SB)	Support of SB Shooting and the Regular Army SB Team.
Target Pistol (TP)	Support of TP Shooting and the Regular Army TP Team.
Clay Target (CT)	Support of CT Shooting and the Regular Army CT Team.
ATSC-Target Rifle (TR)	Promotion of TR Disciplines Through the Army Club.
ATSC-Smallbore Target Rifle (SB)	Promotion of SB Disciplines Through the Army Club.
ATSC-Target Pistol (TP)	Promotion of TP Disciplines Through the Army Club.
ATSC-Clay Target (CT)	Promotion of CT Disciplines Through the Army Club.

17. **Heritage Assets.** Heritage assets that are owned by the charity but purchased/acquired prior to 1 Apr 05 are not included in the charity's capital property value. A list/description of these assets is below:

- a. The Association owns or has on long term loan a total of 215 items of silver and other presentation trophies associated with the many competitions run now and in the past.
- b. The Association also has a large number of Honors boards hanging in the AMTC which record the history of a number of the more Prestigious competitions and the Individual and Team winners of the event.
- c. Both sets of heritage items have their origins dating as far back as the 1890's.

18. **Declarations:**

- a. All of the Charity's commitments are provided for in the accounts.
- b. No guarantees have been given to third parties.
- c. The Charity has not received any loans that are outstanding at the year end and secured on assets.
- d. The Charity has not granted any loans to institutions or companies connected to the Charity.
- e. The Charity did not make any ex-gratia payments during the year.
- f. Sufficient resources are held in an appropriate form to enable each fund to be applied in accordance with the restrictions imposed.
- g. The financial activities, assets and liabilities of all the Charity's branches or sections have been included.
- h. The trustees have not changed the year end date or the length of the Charity's financial year.

CHARITY COMMISSION REPORT 2024

- l. All the Charity's operations are continuing operations and there were no operations discontinued or acquired during the year.
- j. No funds (un-restricted, designated, restricted or endowment) are in deficit at the balance sheet date.
- k. The Charity has no intangible assets other than those already described.
- l. There were no inter-fund loans outstanding at the balance sheet date.
- m. None of the Charity's functional fixed assets have been re-valued during the year and the Charity does not have a policy of revaluation of these assets.
- n. The Charity has no subsidiary companies.
- o. The Charity has no material fixed assets which have been capitalised and included in the balance sheet.
- p. Unless otherwise stated, no transfers have occurred between restricted funds and un-restricted funds. In the event that a transfer has taken place, full details of the reason for the transfer are disclosed in the Chairman of Trustees comments.
- q. All investments held are investment assets in the UK unless otherwise stated.

Note: Where any of the declarations are not correct, they are to be crossed out and details provided in the Chairman of Trustees' comments.

19. SOFA Details:

	Turnover year to date	Turnover Last year to date
Voluntary Income	66,842.77	98,476.16
Fund Raising Income	0.00	0.00
Investment Income	507.25	465.48
Income Resources from Charitable Activities	143,455.76	102,599.36
Other Income Resources	350.00	17,090.00
Total	211,155.78	218,631.00
Investment management costs	32,036.94	34,097.53
Charitable Activities Costs	(187,455.44)	(172,248.88)
Governance Costs	(4,798.40)	(5,102.60)
Grants & Donations Costs	(13,960.17)	(21,641.60)
Other costs	(6,060.40)	(2,182.40)
Internal Transfer In	0.00	0.00
Total	(180,237.47)	(167,077.95)
Internal Transfer Out	0.00	0.00

CHARITY COMMISSION REPORT 2024

Total Surplus/Deficit	30,917.31	51,553.05
BS Figures start of year		
Money	0.00	0.00
Debtors	0.00	0.00
Creditors	0.00	0.00
Other Net Assets/Liabilities	400,585.68	366,107.09
	443,108.90	391,555.85
BS Figures End of Period		
Money	45,078.16	42,525.22
Debtors	0.00	0.00
Creditors	0.00	0.00
Other Net Assets/Liabilities	428,948.05	400,585.68
	474,026.21	443,108.90

ARMY RIFLE ASSOCIATION

England & Wales - Charity number 1181714

Accounts

CHARITY COMMISSION REPORT 2023

THE ARMY RIFLE ASSOCIATION (ARA) A CHARITABLE INCORPORATED ORGANISATION REGISTERED CHARITY 1181714

TRUSTEES' OPENING ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

REFERENCE AND ADMINISTRATIVE INFORMATION

1. The ARA is an autonomous non-public body established in 1893 to improve the shooting performance of the Army. It is a Charitable Incorporated Organisation (CIO), Registered Charity, number 1181714, and is based at the following address:

HQ ARA
Hythe Lodge
The National Shooting Centre
BISLEY
Surrey
GU24 0NY

2. The ARA's governing instrument is its Constitution, which was registered by the Charity Commission on 23 January 2019. On the 31 December 2019 it received all property assets, undertaking and Staff of an unincorporated charity, Registered Charity Number 227639, also named the ARA.

The principal appointments are:

a. **Council and Trustees:**

Brig T Seal	Chairman (to Sep 26).
Col M Simpson	Deputy Chairman (to Sep 25).
Maj Gen A Sturrock	Trustee (to Sep 26).
Col (Retd) Sir FC Sykes	Trustee (to Sep 26).
Lt Col WDH Burden	Hon Treasurer (to Sep 24).
Lt Col C Valdes-Scott	Trustee (to Sep 24).
Lt Col (Retd) CST Lehmann	Trustee (to Sep 23).
Maj AR McLeod	Trustee (to Sep 23).
Maj (Retd) R Smith	Hon Administrator (to Sep 24).
Maj (Retd) A McLean	Trustee (to Sep 23).
Mr E Stuart-Bamford	Trustee (to Sep 24).
Mrs Z Chasemore	Trustee (to Sep 24).
Miss E Cannings	Trustee (to Sep 25).

b. **Secretariat** (Ministry of Defence paid staff):

WO2 (SM) D Pugh	Secretary.
Maj (Retd) Khusiman Gurung	Executive Officer and Accountant.
Mrs S Treumann	Chief Clerk.
Mr M Pirie	Facilities Manager.

CHARITY COMMISSION REPORT 2023

c. **Independent Examiner of accounts:** The ARA Independent Examiner is KW Steward Ltd and is based at the following address:

KW Steward Ltd
5 Oakfield Glade
Weybridge
Surrey
KT13 9DP

d. **Bankers:** The ARA Bankers are Holt's and Lloyds and are based at the following addresses:

Royal Bank of Scotland

Lawrie House
Victoria Road
Farnborough
Hampshire
GU14 7NR.

Lloyds

115 Victoria Road,
Aldershot
Hampshire
GU11 1JQ

3. The Council monitors the constitution to ensure that it remains fit for purpose. The current Constitution directs the following policies of the ARA Charity:

a. **Objective.** To promote military efficiency by encouraging disciplined marksmanship amongst members of the Army, by means of competitions and otherwise.

b. **Governance.** The Association and its property are managed and administered by a Council comprising the Governing Officers and other members elected in accordance with the constitution. The Governing Officers and other members of the Council are the charity trustees of the Association and in the ARA, constitution are together called "**The Trustees**".

c. **Trustee election.** Potential Trustees are identified by the Council from amongst members with a professional interest in the promotion of marksmanship and with specific knowledge or experience as required. The names of those identified are laid before the ARA AGM for adoption. Trustees hold their appointment for 4 years and are voted in at the ARA AGM in the Sep of the start of their tenure.

d. The ARA Council are keen to have a broad representation across all sporting disciplines and expertise from inside and outside the Army, particularly on Charity Law, and seek members who are in a position to provide experience and subject matter expert advice to the Council. The Council has representation currently from the following shooting disciplines:

- (1) Clay Target.
- (2) Target Rifle.
- (3) Target Pistol.
- (4) Smallbore Target Rifle.
- (5) Service Rifle.

CHARITY COMMISSION REPORT 2023

THE ASSOCIATION'S PURPOSE

4. The Association is vigorously promoting and improving standards of disciplined marksmanship throughout the Army. It organises a wide range of shooting competitions, regularly updating these through feedback. It consults with the Commanding Officer Small Arms School Corps (SASC) on amendments to the Defence Operational Shooting Competition (DefOSC); planning and assurance of the Risk to Life (RtL) during all Target Shooting and Service Shooting; and amendments to the publication "**Competition Shooting for the Army**".
5. It encourages successful marksmen to coach and enthuse others throughout the Army both Regular and Reserve Forces. The ARA also promotes and organises the following Army Target Shooting Teams competitions for soldiers (both serving and veterans):
 - a. Target Rifle.
 - b. Target Pistol.
 - c. Smallbore Target Rifle.
 - d. Clay Target.
6. These Target Shooting disciplines support the development of many of the attributes needed in combat shooting in an enjoyable environment. Association members have successfully competed at international level including attendance at the Commonwealth Games in 2018 and several World Cups in 2019, 2021, 2022 and 2023.
7. The Association is fully supporting the Army's Elite Sports Programme (AESP), Troops to Target (T2T) Programme which is aimed at getting our soldiers to the Commonwealth Games, Olympics and beyond.
8. High standards of shooting discipline and marksmanship contribute to success on operations and reduce the likelihood of casualties both to our own soldiers and among the uninvolved local civilian population. The public benefit of this is self-evident. In the course of promoting shooting activity the Association also improves the quality of life of injured and disabled soldiers by providing the means to attain skills and participate in competition. This is an integral part of the moral component of furthering military efficiency. The Association supports its objectives by:
 - a. Acting as the governing body for Army Operational Shooting Competitions.
 - b. Providing the Secretariat for the United Kingdom Armed Forces Shooting Committee (UKAFSC).
 - c. Providing the Secretariat for the Army Target Shooting Committee (ATSCom).
 - d. Leading and providing administrative and logistical support to the AESP, T2T Commonwealth Games and Olympic initiative 2024 and beyond.
 - e. Providing administrative and logistical support to the Army Target Shooting Club (ATSC), a section of the Association.
 - f. Managing and maintaining all Army Target Shooting Teams and selected individuals.
 - g. Facilitating the provision of Target Shooting supplies and equipment to the Army.
 - h. Acting as the United Kingdom Armed Forces military focus for remedial and adaptive shooting.

CHARITY COMMISSION REPORT 2023

- i. Providing the Association link with the Army Sport board, for all matters relating to Army Sport, in particular Army Target Shooting activities at home and overseas.
- j. Providing the Army link to the following National Shooting Governing Bodies (NGB's):
 - (1) National Rifle Association (NRA).
 - (2) National Smallbore Rifle Association (NSRA).
 - (3) Clay Pigeon Shooting Association (CPSA).
- k. Providing basic, intermediate and instructor/coach courses for all Army Target Shooting disciplines.

ACTIVITIES AND ACHIEVEMENTS DURING 2023

9. **Target Shooting.** Following the lift of COVID-19 restrictions on full Target Shooting, activities resumed.

10. The ARA conducted the following Target Shooting Courses in 2023 to develop marksmanship across all 3 Services and Cadets in 2023:

- a. Target Rifle Beginners 2 x courses.
- b. Smallbore Basic Techniques 2 x courses.
- c. Smallbore Advanced Techniques 1 x course.
- d. Target Pistol Introductory – 5 x courses.
- e. Target Pistol NSRA RCO x 1 course.
- f. Clay Target Shotgun Skills Mods 1 & 2 x 13 courses.
- g. Clay Target Advanced Shotgun Skills x 7 courses.
- h. Clay Target Safety Officer x 11 courses.
- i. Clay Target IDW x 4 courses.
- j. Clay Target Level 1 ITC x 2 courses.
- k. Clay Target Level 2 Coach x 1 course.

11. Support was provided for the following competitions/events during the 2023 Army Target Shooting season:

- a. Smallbore – 2 x IS Fixtures, 1 x UKAF, 1 x Competition/Trg Fixture.
- b. Target Pistol – 1 x UKAF, 1 x IS Fixture, 5 x Competitions/Trg Fixtures.
- c. Target Rifle – 14 x Competition/Trg Fixtures, 1 x UKAF, 2 x IS Fixture.
- d. Clay Target – 1 x IS Fixture, 67 x Competition/Trg Fixtures.

12. **Operational Shooting.** The Defence Operational Shooting Competition (DefOSC) for all Three Services – for the Regular Army Operational Shooting Competition (AOSC) and the Reserve

CHARITY COMMISSION REPORT 2023

Forces, Army Reserve Operational Shooting Competition (AROSC) was held in June with over 600 competitors taking part across the three services.

13. **Feedback into Operational Shooting.** The resumption of the Defence Operational Shooting Competition post-COVID has offered the opportunity for the Target Shooting disciplines to feed the marksmanship skills back into operational effectiveness. There will be greater focus on this in 2024 where an overhaul of the Programme will see a change in the competition to make it even more operationally relevant. This will include more physical activities and the use of Drones.

14. **Overseas Competitions.** All overseas competitions for the British Army Combat Shooting Team were cancelled. The British Army Reserve Shooting Team competed in 1 overseas competition in 2024.

a. The following were cancelled for the British Army Combat Shooting Team (BACST):

(1) The Australian Army Skill at Arms Competition (AASAM), to be held in Puckapunyal.

(2) The Canadian Armed Forces Small Arms Concentration (CAFSAC), to be held in Ottawa.

b. The following were attended by the British Army Reserve Operational Shooting Team (BAROST):

(1) The Armed Forces Skill at Arms Meeting (AFSAM), hosted by the National Guard Marksmanship Training Centre (NGMTC), to be held in Arkansas.

15. **Troops to Target (T2T).** The athletes continue to progress at International level. **Pistol:** Sgt Gowin narrowly missing out on a quota place, 1 point from making the European Championships final) After his British Shooting (BS) review he will remain on the Podium Potential for 2024 and continue to achieve a quota place.

Emilia Faulkner is still competing as a Junior and represented BS at World Cup (WC)/World Championships (WCH) and European Championships. After her BS review, she will remain on the BS World class program - National Academy. She became the Army Target Pistol Champion; she is also the Scottish 10m air pistol champion.

SSgt Culley and Cpl Hodge both achieved the Minimum consideration score (MCS) for the BS Section 5 licence in Rapid Fire Pistol and compete in Minor International competitions around Europe. Both achieved the England MCS and are in the academy.

Rifle: Lt Bamsey and Cpl Mitchell continue to produce the MCS required to represent BS at WC's and Grand Prix's, both are on the BS World class program-National Academy. Cpl Cann has achieved England MCS and only 4 points from BS MCS in three positional shooting (3P). Spr Whalley and Cfn Baker will remain on BS Talent after some excellent results during this year.

16. The CT Olympic Development Squad has also progressed well, and the aspiration is that this group will form the third discipline of T2T. 6 CT shots were selected to represent England, Scotland and Wales helping their national teams to victory at the Home International competition. 2 selected for ODS hopefully soon, Ben Cookson and Jessica Burgess.

17. **Widening Participation Target Shooting.** A return to running ARA Courses has helped restart recruiting. Smallbore Target Rifle & Target Pistol disciplines have made good progress, with 3 individuals being selected for the T2T programme following their participation through the talent identification events. Disciplines are widening participation by providing stands at sporting events to promote recruitment for the Army. Work continues to focus across the disciplines, particularly on bringing young regular & reserve service men and women into shooting.

CHARITY COMMISSION REPORT 2023

18. **Communication.** Target Shooting Discipline Reps continue to actively promote the sport via the various ARA/ATSC media platforms. The Army Target Shooting Committee will continue to encourage initiatives in this area to broaden the appeal of and participation in all shooting disciplines.

19. The ARA comment on the following:

- a. The Defence Operational Shooting Competition (DefOSC).
- b. Service Rifle Competitions and Matches.
- c. Operational Shooting Competitions (Brigade and Divisional).
- d. Target Shooting Competitions and Matches.
- e. The Army Clay Target Policy Directive.

20. The results of all competitions and activities were recorded along with reports from the various shooting committees and individuals charged with the Organisation of ARA activities.

REVIEW OF FINANCIAL AFFAIRS

22. **Income.** The principal sources of income are competition entry fees, investment interest, sales, members' subscriptions, and payments for Target Shooting activities, in addition to the Army Sports Board Target Shooting support grants and a limited amount of sponsorship.

23. **Asset cover for funds.** An analysis of the assets attributed to the various funds is shown in the accounts. The Trustees consider the assets are sufficient to meet the Charity's obligations.

24. **Risk Assessment.** The Trustees have assessed the risk 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 operational conditions, should allow the risks identified to be mitigated to an acceptable level in its day-to-day operation.

25. **Reserves.** The Charity Commission defines reserves as that part of a charity's income funds that is freely available. Reserves are therefore the resources the charity has or can make available to spend for any or all the charity's purposes once it has met its commitments and covered its other planned expenditure. At the end of the accounting period the Charity's reserves comprised the following:

Funds	2022	2023
Total funds per balance sheet	391,555.85	443,108.90
Less Capital property, Shop stock and ammo stock	-34,020.09	-33589.68
Restricted funds	-129,386.01	-142,607.94
Designated funds	-92,102.77	-115,756.18
Available Funds	136,046.98	151,155.10

26. The designated funds (both employ part-time staff) are:

CHARITY COMMISSION REPORT 2023

- a. Target Central, which receives the general element of Club members' subscriptions, administers membership, and makes grants to Club shooting discipline restricted funds, and
- b. Mess, which contributes to the running of the Mess and Clubhouse, including contracted out bar and catering.

27. The Trustees have examined the needs and challenges of the Charity in both the short and medium terms, and consider that these reserves are necessary, to support its current activities and to allow the continuance of the Charity as a going concern to support the future of Army Target Shooting.

PUBLIC BENEFIT STATEMENT

28. The Trustees have complied with their duties to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

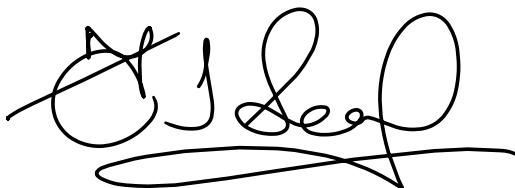
29. Law applicable to charities in England and Wales requires the Trustees of the Charity to prepare financial statements for each financial period, which give a true and fair view of the Charity's financial activities during the period and its financial position at the end of the period. In preparing 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. State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements.
- d. 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 which disclose with reasonable accuracy the financial position of the Charity, and which enable them to ascertain the financial position of the Charity and ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking responsible steps for prevention and detection of fraud and other irregularities.

31. This report and the accompanying financial statements have been approved by the ARA Trustees.

Signed:



Brigadier Tim Seal

ARA Chairman on behalf of all Trustees

Dated: October 2024

CHARITY COMMISSION REPORT 2023

Independent Examiner's Report to the Trustees

1. We report on the accounts of the Army Rifle Association for the twelve months ended 31 December 2023, which are set out on pages 9-20 of this report.
2. Respective Responsibilities of Trustees and Examiner:
 - a. As the charity's trustees you are responsible for the preparation of the accounts. You consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that independent examination is needed.
 - b. It is our responsibility to:
 - (1) Examine the accounts under section 145 of the Charities Act.
 - (2) Follow the procedures laid down in the General Directions given by the Charity Commission (under section 145 (5) (b) of the Charities Act).
 - (3) To State whether particular matters have come to my attention
3. Basis of Independent Examiner's Statement.
 - a. Our examination was carried out in accordance with General Directions given by the Charity Commission. 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 the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and 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.
4. Independent Examiner's Statement
 - a. In connection with our examination, no matter has come to my attention:
 - (1) Which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) To keep accounting records in accordance with section 130 of the Charities Act.
 - (ii) To prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act.
 - (iii) have not been met; or
 - b. To which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: KW Steward Ltd

Independent Examiner

CHARITY COMMISSION REPORT 2023

Dated:

Statement of Financial Activities (SOFA) as at 31 December 2023

	Unrestricted Funds	Restricted Income Funds	Total Funds	Prior Year Funds
	£	£	£	£
Income and endowments from:				
Donations and legacies	32,061.34	68,610.72	100,672.06	59,425.00
Charitable Activities	35,947.40	62,096.06	98,043.46	86,469.44
Investments	465.48	0.00	465.48	61.90
Separate material item of income	0.00	0.00	0.00	0.00
Other	840.00	18,610.00	19,450.00	9,930.00
Total	69,314.22	149,316.78	218,631.00	155,886.34
Total Expenditure on:				
Raising funds	747.16	64.31	811.47	721.69
Charitable activities	56,248.88	144,926.60	201,175.48	166,801.77
Separate material item of expense	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00
Total	56,996.04	144,990.91	201,986.95	167,523.46

Net income/(expenditure) before investment gains/(losses)	12,318.18	4,325.87	16,644.05	-11637.12
Net gains/(losses) on investments	34,909.00		34,909.00	-41165.00
Net income/(expenditure)	47,227.18	4,325.87	51,553.05	-52802.12
Transfers between funds	-8,896.06	8,896.06	0.00	0.00
Other recognised gains/(losses):				
Gains/(losses) on revaluation of fixed assets for the charity's own use	0.00	0.00	0.00	0.00
Other gains/(losses)	0.00	0.00	0.00	0.00
Net Movement in Funds	38,331.12	13,221.93	51,553.05	-52802.12
Reconciliation of Funds				

CHARITY COMMISSION REPORT 2023

Total funds brought forward	262,169.84	129,386.01	391,555.85	444,357.97
Total funds carried forward	300,500.96	142,607.94	443,108.90	391,555.85

Army Rifle Association Balance Sheet as at 31 December 2023

	Total Funds	Prior Year Funds
Fixed Assets		
Intangible assets	0.00	0.00
Tangible assets	10,877.12	11,839.52
Current Assets		
Stocks	22,712.56	22,180.57
Debtors	0.00	0.00
Investments	366,996.00	332,087.00
Cash at bank and in hand	42,523.22	25,448.76
Total Current Assets	432,231.78	379,716.33
Creditors: amounts falling due within one year		
Net Current Assets (Liabilities)	432,231.78	379,716.33
Creditors: amounts falling due after more than one year		
Total net assets or liabilities	443,108.90	391,555.85
Funds of the charity:		
Restricted income funds	142,607.94	129,386.01
Unrestricted funds	300,500.96	262,169.84
Total Charity Funds	443,108.90	391,555.85

CHARITY COMMISSION REPORT 2023

Notes to the Accounts

1. Principal Accounting Policies:

a. **Accounting Convention.** The financial statements are prepared under the historical cost convention as modified by the inclusion of investments at market value and in accordance with applicable accounting standards. In preparing the financial statements the charity follows best practice as set out in the Statement of Recommended Practice 'Accounting and Reporting by Charities' (SORP). The accounting conventions adopted are standard for those charities administered by the Army termed Service (Non-Public) Funds which were exempted by virtue of Statutory Instrument from registration under the Charities Act 2011.

b. **Incoming Resources.** Income is recognised in the period in which the charity is entitled to receipt, and the amount can be measured with reasonable certainty. Grants from other agencies including donations and other income from activities are in furtherance of the charity's objects and are part of the general funds of the charity. A restricted fund is only recognised where this is an agreed and explicit condition of the grant or donor.

c. **Intangible Income.** Due to the close collaborative relationship and the manner in which the charity's activities complement those of the Army, intangible income, reflected in time and use of premises, is not quantifiable or measurable and so is not recognised in the accounts.

d. **Resources Expended and Basis of Allocation of Costs.** Expenditure is included when incurred or exceptionally where a commitment is made which requires an accrual when payment is to be made in the subsequent accounting period. Similarly, where prepayments are made in recognition of commitments falling due in a subsequent accounting period, the appropriate credit is entered in the accounts and reversed the following year. Any grants payable are included in the SOFA when approved by the Trustees. Expenditure is recognised in the period in which it is incurred. The majority of costs are directly attributable to specific activities. Irrecoverable VAT is charged to the activity for which it was incurred.

e. **Governance Costs.** Governance costs are the costs of professional advice, holding trustee meetings or committee meetings associated with decision making, any fee for audit or independent examination and any fee incurred in the preparation, statutory filing, printing or copying of the annual report and accounts.

f. **Capitalisation and Depreciation of Tangible Fixed Assets.** All assets having a purchase value of more than £500 are capitalised. The cost of tangible fixed assets are written off by equal annual instalments over their expected useful lives using the following methods of depreciation:

(1) Furniture, fixtures and equipment - 10% to 50% reducing balance.

(2) Assets with a life of more than one year but with a purchase value of below £500 are written off in the year it is purchased and is not depreciated over the useful life of the asset.

g. **Fixed Asset Investments.** Fixed asset investments are included at market value at the balance sheet date. Any gain or loss on revaluation is shown in the Statement of Financial Activities (SOFA) on page 16.

CHARITY COMMISSION REPORT 2023

h. **Stocks.** Purchased stocks are valued at the lower cost or net realisable value making due allowance for any obsolete or slow-moving items.

i. **Funds Accounting.** Funds held by the charity are:

(1) **Unrestricted Funds.** These are funds that can be used in accordance with the charitable objects at the discretion of the Trustees. Unrestricted funds comprise the General-Purpose fund and funds designated by the Trustees for particular purposes.

(2) **Endowment Funds.** The charity currently has no endowment funds.

(3) **Specific Purpose/Restricted Funds.** These are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular specific/restricted purposes. Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

j. **Heritage Assets.** In the course of the Association's history, the charity has acquired gifts, memorabilia, regalia, silverware, antiques and other historical artefacts. The value of these pieces is in large part derived from their close association with Corps/Regimental history which precludes the use of conventional valuation techniques being applied. Whilst the objects of the charity do not specifically include preservation and conservation, the pieces represent the tangible embodiment of the Association's history and foster enthusiasm for competitive marksmanship. Consequently, the Trustees consider the charity to hold heritage assets both for functional use and as an element of national history on behalf of the nation. Heritage assets acquired prior to 01 Apr 05 are therefore not capitalised on the balance sheet but a description of those assets is disclosed as part of the notes to the accounts. Heritage assets acquired after 01 Apr 05 where the purchase price is known, and which exceed £500.00 are included in the balance sheet at acquisition value but are not depreciated.

k. **Other Costs.** Other costs are those costs not incurred in: the undertaking of charitable activity in furtherance of the objects of the charity, i.e. in the provision of facilities, recreational programs or activities in furtherance of military efficiency, in the making of grants and donations, in the costs of generating funds, i.e. the costs incurred in trading or fundraising activity undertaken by the charity, in investment management costs, or in governance costs.

2. **Grants Made.** (Only required if total grants are over 5% of the charity's total expenditure).

3. The charity made no grants or donations to Institutions or individuals.

4. **Related Party Transactions & Remuneration and Expenses**

5. Whilst the charity has a close working relationship with the Army, there are no transactions with the Army which require disclosure under Charity SORP. The buildings in which the charity operates are owned and largely maintained by the MOD, and the majority of the staff are employed by the Army, but these resources are partially used for other Army purposes.

6. **Analysis of Capital Property:**

	Fixtures, Fittings & Equipment £	Motor Vehicles £	Total Funds Carried Forward £
Balance b/f	11,839.52		11,839.52

CHARITY COMMISSION REPORT 2023

Additions			
Disposals	19.86		19.86
Depreciation	942.74		942.74
Balance c/f	10,877.12		10,877.12

7. Target Rifles and ancillary equipment purchased through external grants from the Nuffield Trust etc. are held as Loan items on the Property Book at NIL value but are insured by the Association.

8. Total Value of Investments by Category:

	Value £
Carrying value (market value) at beginning of year	332,087.00
Add additions to investments at cost	
Less disposals at carrying value	
Add/(deduct) net gain/(loss) on revaluation	34,909.00
Carrying value (market value) at end of year	366,996.00

9. Breakdown of Market Values at Year End:

	GPF/ Unrestricted	Restricted	Endowment	Total value	Income during year
	Value £	Value £	Value £	Value £	Value £
Investment properties					
Investments listed on a recognised stock exchange					
Investments held in unit trusts or other collective investment schemes	366,996.00			366,996.00	
Investments in subsidiary or connected undertakings and companies					
Securities not listed on a recognised Stock Exchange					
Cash held as part of the investment portfolio					
Other investments					

CHARITY COMMISSION REPORT 2023

Total	366,996.00		366,996.00
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10. List of Debtors:

Debtor	Date of Debt	Amount
Nil		
	Total	£0.00

11. There are no amounts falling after more than one year.

12. List of Creditors:

Creditor	Date of Credit	Amount
Nil		
	Total	0.00

13. Paid Employees:

	This Year £	Last Year £
GROSS Wages Paid	15,127.00	14,005.32
Employers National Insurance Paid	134.00	98.20
Pension Contributions paid		
Total Staff Costs	15,261.00	14,103.52

14. Give the number of employees who were engaged in each of the following activities:

	This Year	Last Year
Cost of Generating Funds	Nil	Nil
Charitable Activities	2	2
Other	Nil	Nil
Total	2	2

15. Governance Costs:

	This Year	Last Year
Audit or Independent Examination Fee and Financial Advice	750.00	600.00

CHARITY COMMISSION REPORT 2023

16. **Restricted Funds.** A brief explanation of the nature and purpose of the Charity's Restricted Funds is to be provided:

Name of Restricted Fund	Purpose of Fund
Service Weapons	Support Service Shooting, the British Army Combat Shooting Team (BACST) and the British Army Reserve Operational Shooting Team (BAROST) Activities Home and Abroad.
Target Rifle (TR)	Support of TR Shooting and the Regular Army TR Team.
Smallbore Target Rifle (SB)	Support of SB Shooting and the Regular Army SB Team.
Target Pistol (TP)	Support of TP Shooting and the Regular Army TP Team.
Clay Target (CT)	Support of CT Shooting and the Regular Army CT Team.
ATSC-Target Rifle (TR)	Promotion of TR Disciplines Through the Army Club.
ATSC-Smallbore Target Rifle (SB)	Promotion of SB Disciplines Through the Army Club.
ATSC-Target Pistol (TP)	Promotion of TP Disciplines Through the Army Club.
ATSC-Clay Target (CT)	Promotion of CT Disciplines Through the Army Club.

17. **Heritage Assets.** Heritage assets that are owned by the charity but purchased/acquired prior to 1 Apr 05 are not included in the charity's capital property value. A list/description of these assets is below:

- a. The Association owns or has on long term loan a total of 215 items of silver and other presentation trophies associated with the many competitions run now and in the past. A number of trophies not currently in use are on loan to various Military Messes.
- b. The Association also has a large number of Honors boards hanging in the Association Mess which record the history of a number of the more Prestigious competitions and the Individual and Team winners of the event.
- c. Both sets of heritage items have their origins dating as far back as the 1890's.

18. **Declarations:**

- a. All of the Charity's commitments are provided for in the accounts.
- b. No guarantees have been given to third parties.
- c. The Charity has not received any loans that are outstanding at the year end and secured on assets.
- d. The Charity has not granted any loans to institutions or companies connected to the Charity.
- e. The Charity did not make any ex-gratia payments during the year.
- f. Sufficient resources are held in an appropriate form to enable each fund to be applied in accordance with the restrictions imposed.

CHARITY COMMISSION REPORT 2023

- g. The financial activities, assets and liabilities of all the Charity's branches or sections have been included.
- h. The trustees have not changed the year end date or the length of the Charity's financial year.
- i. All the Charity's operations are continuing operations and there were no operations discontinued or acquired during the year.
- j. No funds (un-restricted, designated, restricted or endowment) are in deficit at the balance sheet date.
- k. The Charity has no intangible assets other than those already described.
- l. There were no inter-fund loans outstanding at the balance sheet date.
- m. None of the Charity's functional fixed assets have been re-valued during the year and the Charity does not have a policy of revaluation of these assets.
- n. The Charity has no subsidiary companies.
- o. The Charity has no material fixed assets which have been capitalised and included in the balance sheet.
- p. Unless otherwise stated, no transfers have occurred between restricted funds and un-restricted funds. In the event that a transfer has taken place, full details of the reason for the transfer are disclosed in the Chairman of Trustees comments.
- q. All investments held are investment assets in the UK unless otherwise stated.

Note: Where any of the declarations are not correct, they are to be crossed out and details provided in the Chairman of Trustees' comments.

CHARITY COMMISSION REPORT 2023

19. SOFA Details:

	Turnover Last year to date	Turnover year to date
Voluntary Income	59,619.50	98,476.16
Fund Raising Income	0.00	0.00
Investment Income	61.90	465.48
Income Resources from Charitable Activities	88,794.94	102,599.36
Other Income Resources	7,410.00	17,090.00
Total	155,886.34	218,631.00
Investment management costs	(41,886.69)	34,097.53
Charitable Activities Costs	(135,254.14)	(172,248.88)
Governance Costs	(3,042.86)	(5,102.60)
Grants & Donations Costs	(26,031.44)	(21,641.60)
Other costs	(2,473.33)	(2,182.40)
Internal Transfer In	0.00	0.00
Total	(208,688.46)	(167,077.95)
Internal Transfer Out	0.00	0.00
Total Surplus/Deficit	(52,802.12)	51,553.05
BS Figures start of year		
Money	0.00	0.00
Debtors	0.00	0.00
Creditors	(500.00)	0.00
Other Net Assets/Liabilities	403,103.81	366,107.09
	444,357.97	391,555.85
BS Figures End of Period		

CHARITY COMMISSION REPORT 2023

Money	25,448.76	42,525.22
Debtors	0.00	0.00
Creditors	0.00	0.00
Other Net Assets/Liabilities	366,107.09	400,585.69
	391,555.85	443,108.90

ARMY RIFLE ASSOCIATION

England & Wales - Charity number 1181714

Accounts

CHARITY COMMISSION REPORT 2022

THE ARMY RIFLE ASSOCIATION (ARA) A CHARITABLE INCORPORATED ORGANISATION REGISTERED CHARITY 1181714

TRUSTEES' OPENING ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

REFERENCE AND ADMINISTRATIVE INFORMATION

1. The ARA is an autonomous non-public body established in 1893 to improve the shooting performance of the Army. It is a Charitable Incorporated Organisation (CIO), Registered Charity, number 1181714, and is based at the following address:

HQ ARA
Hythe Lodge
The National Shooting Centre
BISLEY
Surrey
GU24 0NY

2. The ARA's governing instrument is its Constitution, which was registered by the Charity Commission on 23 January 2019. On the 31 December 2019 it received all property assets, undertaking and Staff of an unincorporated charity, Registered Charity Number 227639, also named the ARA.

The principal appointments are:

a. **Council and Trustees:**

Brig T Seal	Chairman (to Sep 26).
Col M Simpson	Deputy Chairman (to Sep 25).
Brig A Sturrock	Trustee (to Sep 26).
Col Sir FC Sykes	Trustee (to Sep 26).
Lt Col WDH Burden	Hon Treasurer (to Sep 24).
Lt Col C Valdes-Scott	Trustee (to Sep 24).
Lt Col (Retd) CST Lehmann	Trustee (to Sep 23).
Maj AR McLeod	Trustee (to Sep 23).
Maj (Retd) R Smith	Hon Administrator (to Sep 24).
Maj (Retd) A McLean	Trustee (to Sep 23).
Mr E Stuart-Bamford	Trustee (to Sep 24).
Mrs Z Chasemore	Trustee (to Sep 24).
Miss E Cannings	Trustee (to Sep 25).

b. **Secretariat** (Ministry of Defence paid staff):

Maj (AIW) A Kyle (WO2 (SM) D Pugh to take over in Jun 23)	Secretary.
Maj (Retd) Khusiman Gurung	Executive Officer and Accountant.
Mrs S Treumann	Chief Clerk.
Mr M Pirie	Facilities Manager.

CHARITY COMMISSION REPORT 2022

c. **Independent Examiner of accounts:** The ARA Independent Examiner is KW Steward Ltd and is based at the following address:

KW Steward Ltd
5 Oakfield Glade
Weybridge
Surrey
KT13 9DP

d. **Bankers:** The ARA Bankers are Holt's and Lloyds and are based at the following addresses:

Royal Bank of Scotland
Lawrie House
Victoria Road
Farnborough
Hampshire
GU14 7NR.

Lloyds
115 Victoria Road,
Aldershot
Hampshire
GU11 1JQ

3. The Council monitors the constitution to ensure that it remains fit for purpose. The current Constitution directs the following policies of the ARA Charity:

a. **Objective.** To promote military efficiency by encouraging disciplined marksmanship amongst members of the Army, by means of competitions and otherwise.

b. **Governance.** The Association and its property are managed and administered by a Council comprising the Governing Officers and other members elected in accordance with the constitution. The Governing Officers and other members of the Council are the charity trustees of the Association and in the ARA, constitution are together called "**The Trustees**".

c. **Trustee election.** Potential Trustees are identified by the Council from amongst members with a professional interest in the promotion of marksmanship and with specific knowledge or experience as required. The names of those identified are laid before the ARA AGM for adoption. Trustees hold their appointment for 4 years and are voted in at the ARA AGM in the Sep of the start of their tenure.

d. The ARA Council are keen to have a broad representation across all sporting disciplines and expertise from inside and outside the Army, particularly on Charity Law, and seek members who are in a position to provide experience and subject matter expert advice to the Council. The Council has representation currently from the following shooting disciplines:

- (1) Clay Target.
- (2) Target Rifle.
- (3) Target Pistol.
- (4) Smallbore Target Rifle.
- (5) Service Rifle.

CHARITY COMMISSION REPORT 2022

THE ASSOCIATION'S PURPOSE

4. The Association is vigorously promoting and improving standards of disciplined marksmanship throughout the Army. It organises a wide range of shooting competitions, regularly updating these through feedback. It consults with the Commanding Officer Small Arms School Corps (SASC) on amendments to the Defence Operational Shooting Competition (DefOSC); planning and assurance of the Risk to Life (RtL) during all Target Shooting and Service Shooting; and amendments to the publication "**Competition Shooting for the Army**".
5. It encourages successful marksmen to coach and enthuse others throughout the Army both Regular and Reserve Forces. The ARA also promotes and organises the following Army Target Shooting Teams competitions for soldiers (both serving and veterans):
 - a. Target Rifle.
 - b. Target Pistol.
 - c. Smallbore Target Rifle.
 - d. Clay Target.
6. These Target Shooting disciplines support the development of many of the attributes needed in combat shooting in an enjoyable environment. Association members have successfully competed at international level including attendance at the Commonwealth Games in 2018 and several World Cups in 2019 and 2021.
7. The Association is fully supporting the Army's Elite Sports programme (AESP), Troops to Target (T2T) programme which is aimed at getting our soldiers to the Commonwealth Games, Olympics and beyond.
8. High standards of shooting discipline and marksmanship contribute to success on operations and reduce the likelihood of casualties both to our own soldiers and among the uninvolved local civilian population. The public benefit of this is self-evident. In the course of promoting shooting activity the Association also improves the quality of life of injured and disabled soldiers by providing the means to attain skills and participate in competition. This is an integral part of the moral component of furthering military efficiency. The Association supports its objectives by:
 - a. Acting as the governing body for Army Operational Shooting Competitions.
 - b. Providing the Secretariat for the United Kingdom Armed Forces Shooting Committee (UKAFSC).
 - c. Providing the Secretariat for the Army Target Shooting Committee (ATSCom).
 - d. Leading and providing administrative and logistical support to the AESP, T2T Commonwealth Games and Olympic initiative 2024 and beyond.
 - e. Providing administrative and logistical support to the Army Target Shooting Club (ATSC), a section of the Association.
 - f. Managing and maintaining all Army Target Shooting Teams and selected individuals.
 - g. Facilitating the provision of Target Shooting supplies and equipment to the Army.
 - h. Acting as the United Kingdom Armed Forces military focus for remedial and adaptive shooting.

CHARITY COMMISSION REPORT 2022

- i. Providing the Association link with the Army Sports Board (ASB), for all matters relating to Army Sport, in particular Army Target Shooting activities at home and overseas.
- j. Providing the Army link to the following National Shooting Governing Bodies (NGB's):
 - (1) National Rifle Association (NRA).
 - (2) National Smallbore Rifle Association (NSRA).
 - (3) Clay Pigeon Shooting Association (CPSA).
- k. Providing basic, intermediate and instructor/coach courses for all Army Target Shooting disciplines.

ACTIVITIES AND ACHIEVEMENTS DURING 2022

9. **Target Shooting.** Following the lift of COVID-19 restrictions on full Target Shooting activities resumed.

10. The ARA conducted the following Target Shooting Courses in 2022 to develop marksmanship across all 3 Services and Cadets in 2022:

- a. Target Rifle Beginners 2 x courses.
- b. Smallbore Basic Techniques 2 x courses.
- c. Smallbore Advanced Techniques 1 x course.
- d. Target Pistol Introductory – 5 x courses.
- e. Target Pistol NSRA RCO x 1 course.
- f. Clay Target Shotgun Skills Mods 1 & 2 x 13 courses.
- g. Clay Target Advanced Shotgun Skills x 7 courses.
- h. Clay Target Safety Officer x 11 courses.
- i. Clay Target IDW x 4 courses.
- j. Clay Target Level 1 ITC x 2 courses.
- k. Clay Target Level 2 Coach x 1 course.

11. Support was provided for the following competitions/events during the 2022 Army Target Shooting season:

- a. Smallbore – 2 x IS Fixtures, 1 x UKAF, 1 x Competition/Trg Fixture.
- b. Target Pistol – 1 x UKAF, 1 x IS Fixture, 5 x Competitions/Trg Fixtures.
- c. Target Rifle – 14 x Competition/Trg Fixtures, 1 x UKAF, 2 x IS Fixture.
- d. Clay Target – 1 x IS Fixture, 67 x Competition/Trg Fixtures.

12. **Operational Shooting.** The Defence Operational Shooting Competition (DefOSC) for all Three Services – for the Regular Army Operational Shooting Competition (AOSC) and the Reserve

CHARITY COMMISSION REPORT 2022

Forces, Army Reserve Operational Shooting Competition (AROSC) was held in June with over 600 competitors taking part across the three services.

13. **Feedback into Operational Shooting.** The resumption of the Defence Operational Shooting Competition post-COVID has offered the opportunity for the Target Shooting disciplines to feed the marksmanship skills back into operational effectiveness. There will be greater focus on this in 2023 where an overhaul of the Programme will see a change in the competition to make it even more operationally relevant.

14. **Overseas Competitions.** All overseas competitions for the British Army Combat Shooting Team were cancelled. The British Army Reserve Shooting Team competed in 1 overseas competition in 2022.

a. The following were cancelled for the British Army Combat Shooting Team (BACST):

(1) The Australian Army Skill at Arms Competition (AASAM), to be held in Puckapunyal.

(2) The Canadian Armed Forces Small Arms Concentration (CAFSAC), to be held in Ottawa.

b. The following were attended by the British Army Reserve Operational Shooting Team (BAROST):

(1) The Armed Forces Skill at Arms Meeting (AFSAM), hosted by the National Guard Marksmanship Training Centre (NGMTC), to be held in Arkansas.

15. **Troops to Target (T2T).** The athletes continue to progress. Sgt Gowin achieved MCS and BS Podium Potential and competing at WC's. LCpl Bromfield BS Talent Pathway. Spr Faulkner BS Academy Programme and Competing at Junior WC's. SSgt Culley BS MCS for S5 Licence in Rapid Fire Pistol. Lt Bamsey BS Academy Programme. Sgt Mitchell BS Academy Programme. Cpl Janney BS Development Pathway. LCpl Cann BS Development Pathway

16. The CT Olympic Development Squad has also progressed well, and the aspiration is that this group will form the third discipline of T2T shortly. 3 CT shots were selected to represent England, helping their national team to victory at the Home International competition. Rfn Young won the Rising Star award at the Army Sports Awards in Nov 21, and Rfn Young and WO2 Robinson were selected onto the Army Elite Sport Programme.

17. **Widening Participation Target Shooting.** A return to running ARA Courses has helped restart recruiting. Smallbore Target Rifle & Target Pistol disciplines have made good progress, with 3 individuals being selected for the T2T programme following their participation through the talent identification events. Disciplines are widening participation by providing stands at sporting events to promote recruitment for the Army. Work continues to focus across the disciplines, particularly on bringing young regular & reserve service men and women into shooting.

18. **Communication.** Target Shooting Discipline Reps continue to actively promote the sport via the various ARA/ATSC media platforms. The Army Target Shooting Committee will continue to encourage initiatives in this area to broaden the appeal of and participation in all shooting disciplines.

19. The ARA comment on the following:

a. The Defence Operational Shooting Competition (DefOSC).

b. Service Rifle Competitions and Matches.

c. Operational Shooting Competitions (Brigade and Divisional).

CHARITY COMMISSION REPORT 2022

- d. Target Shooting Competitions and Matches.
- e. The Army Clay Target Policy Directive.

20. The results of all competitions and activities were recorded along with reports from the various shooting committees and individuals charged with the Organisation of ARA activities.

REVIEW OF FINANCIAL AFFAIRS

22. **Income.** The principal sources of income are competition entry fees, investment interest, sales, members' subscriptions, and payments for Target Shooting activities, in addition to the Army Sports Board Target Shooting support grants and a limited amount of sponsorship.

23. **Asset cover for funds.** An analysis of the assets attributed to the various funds is shown in the accounts. The Trustees consider the assets are sufficient to meet the Charity's obligations.

24. **Risk Assessment.** The Trustees have assessed the risk 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 operational conditions, should allow the risks identified to be mitigated to an acceptable level in its day to day operation.

25. **Reserves.** The Charity Commission defines reserves as that part of a charity's income funds that is freely available. Reserves are therefore the resources the charity has or can make available to spend for any or all of the charity's purposes once it has met its commitments and covered its other planned expenditure. At the end of the accounting period the Charity's reserves comprised the following:

Funds	2021	2022
Total funds per balance sheet	444,357.97	391,555.85
Less Capital property, Shop stock and ammo stock	-29,851.81	-34,020.09
Restricted funds	-139,761.93	-129,386.01
Designated funds	-110,689.24	-92,102.77
Available Funds	164,054.99	13,6046.98

26. The designated funds (both employ part-time staff) are:

- a. Target Central, which receives the general element of Club members' subscriptions, administers membership, and makes grants to Club shooting discipline restricted funds, and
- b. Mess, which contributes to the running of the Mess and Clubhouse, including contracted out bar and catering.

27. The Trustees have examined the needs and challenges of the Charity in both the short and medium terms, and consider that these reserves are necessary, to support its current activities and to allow the continuance of the Charity as a going concern to support the future of Army Target Shooting.

PUBLIC BENEFIT STATEMENT

CHARITY COMMISSION REPORT 2022

28. The Trustees have complied with their duties to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

29. Law applicable to charities in England and Wales requires the Trustees of the Charity 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 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. State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements.
- d. 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 which disclose with reasonable accuracy the financial position of the Charity, and which enable them to ascertain the financial position of the Charity and ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking responsible steps for prevention and detection of fraud and other irregularities.

31. This report and the accompanying financial statements have been approved by the ARA Trustees.

Signed: Brigadier Timothy Seal

ARA Chairman on behalf of all Trustees

Dated: 11 October 2023

CHARITY COMMISSION REPORT 2022

Independent Examiner's Report to the Trustees

1. We report on the accounts of the Army Rifle Association for the twelve months ended 31 December 2022, which are set out on pages 9-20 of this report.
2. Respective Responsibilities of Trustees and Examiner:
 - a. As the charity's trustees you are responsible for the preparation of the accounts. You consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that independent examination is needed.
 - b. It is our responsibility to:
 - (1) Examine the accounts under section 145 of the Charities Act.
 - (2) Follow the procedures laid down in the General Directions given by the Charity Commission (under section 145 (5) (b) of the Charities Act).
 - (3) To State whether particular matters have come to my attention
3. Basis of Independent Examiner's Statement.
 - a. Our examination was carried out in accordance with General Directions given by the Charity Commission. 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 the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and 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.
4. Independent Examiner's Statement
 - a. In connection with our examination, no matter has come to my attention:
 - (1) Which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) To keep accounting records in accordance with section 130 of the Charities Act.
 - (ii) To prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act.
 - (iii) have not been met; or
 - b. To which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: KW Steward Ltd

Independent Examiner

Dated: 13 Sep 23

CHARITY COMMISSION REPORT 2022

Statement of Financial Activities (SOFA) as at 31 December 2022

	Unrestricted Funds	Restricted Income Funds	Total Funds	Prior Year Funds
	£	£	£	£
Income and endowments from:				
Donations and legacies	13,425.00	46,000.00	59,425.00	53,053.82
Charitable Activities	29,609.50	56,859.94	86,469.44	79,654.15
Investments	61.90	0.00	61.90	3.57
Separate material item of income	0.00	0.00	0.00	0.00
Other	6,010.00	3,920.00	9,930.00	5,210.00
Total	49,106.40	106,779.94	155,886.34	137,921.54
Total Expenditure on:				
Raising funds	680.26	41.43	721.69	759.75
Charitable activities	48,687.34	118,114.43	166,801.77	150,895.42
Separate material item of expense	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00
Total	49367.60	118155.86	167523.46	151655.17
Net income/(expenditure) before investment gains/(losses)	-261.20	-11,375.92	-11,637.12	-13,733.63
Net gains/(losses) on investments	-41,165.00	0.00	-411,65.00	42,495.00
Net income/(expenditure)	-41,426.20	-11,375.92	-52,802.12	28,761.37
Transfers between funds	-1000	1000	0.00	0.00
Other recognised gains/(losses):				
Gains/(losses) on revaluation of fixed assets for the charity's own use				
Other gains/(losses)				
Net Movement in Funds	-42,426.20	-10,375.92	-52,802.12	28,761.37
Reconciliation of Funds				
Total funds brought forward	304,596.04	139,761.93	444,357.97	415,596.60
Total funds carried forward	262,169.84	129,386.01	391,555.85	444,357.97

CHARITY COMMISSION REPORT 2022

Army Rifle Association Balance Sheet as at 31 December 2022

	Total Funds	Prior Year Funds
Fixed Assets		
Intangible assets	0.00	0.00
Tangible assets	11,839.52	12,283.55
	11,839.52	12,283.55
Current Assets		
Stocks	22,180.57	17,568.26
Debtors	0.00	0.00
Investments	332,087.00	373,252.00
Cash at bank and in hand	25,448.76	41,754.16
Total Current Assets	379,716.33	432,574.42
Creditors: amounts falling due within one year	0.00	500.00
Net Current Assets (Liabilities)	379,716.33	432,074.42
Creditors: amounts falling due after more than one year	0.00	0.00
Total net assets or liabilities	391,555.85	444,357.97
Funds of the charity:		
Restricted income funds	129,386.01	139,761.93
Unrestricted funds	262,169.84	304,596.04
Total Charity Funds	391,555.85	444,357.97

CHARITY COMMISSION REPORT 2022

Notes to the Accounts

1. Principal Accounting Policies:

- a. **Accounting Convention.** The financial statements are prepared under the historical cost convention as modified by the inclusion of investments at market value and in accordance with applicable accounting standards. In preparing the financial statements the charity follows best practice as set out in the Statement of Recommended Practice 'Accounting and Reporting by Charities' (SORP). The accounting conventions adopted are standard for those charities administered by the Army termed Service (Non-Public) Funds which were exempted by virtue of Statutory Instrument from registration under the Charities Act 2011.
- b. **Incoming Resources.** Income is recognised in the period in which the charity is entitled to receipt, and the amount can be measured with reasonable certainty. Grants from other agencies including donations and other income from activities are in furtherance of the charity's objects and are part of the general funds of the charity. A restricted fund is only recognised where this is an agreed and explicit condition of the grant or donor.
- c. **Intangible Income.** Due to the close collaborative relationship and the manner in which the charity's activities complement those of the Army, intangible income, reflected in time and use of premises, is not quantifiable or measurable and so is not recognised in the accounts.
- d. **Resources Expended and Basis of Allocation of Costs.** Expenditure is included when incurred or exceptionally where a commitment is made which requires an accrual when payment is to be made in the subsequent accounting period. Similarly, where prepayments are made in recognition of commitments falling due in a subsequent accounting period, the appropriate credit is entered in the accounts and reversed the following year. Any grants payable are included in the SOFA when approved by the Trustees. Expenditure is recognised in the period in which it is incurred. The majority of costs are directly attributable to specific activities. Irrecoverable VAT is charged to the activity for which it was incurred.
- e. **Governance Costs.** Governance costs are the costs of professional advice, holding trustee meetings or committee meetings associated with decision making, any fee for audit or independent examination and any fee incurred in the preparation, statutory filing, printing or copying of the annual report and accounts.
- f. **Capitalisation and Depreciation of Tangible Fixed Assets.** All assets having a purchase value of more than £500 are capitalised. The cost of tangible fixed assets are written off by equal annual instalments over their expected useful lives using the following methods of depreciation:
- (1) Furniture, fixtures and equipment - 10% to 50% reducing balance.
 - (2) Assets with a life of more than one year but with a purchase value of below £500 are written off in the year it is purchased and is not depreciated over the useful life of the asset.
- g. **Fixed Asset Investments.** Fixed asset investments are included at market value at the balance sheet date. Any gain or loss on revaluation is shown in the Statement of Financial Activities (SOFA) on page 16.
- h. **Stocks.** Purchased stocks are valued at the lower cost or net realisable value making due allowance for any obsolete or slow-moving items.
- i. **Funds Accounting.** Funds held by the charity are:

CHARITY COMMISSION REPORT 2022

(1) **Unrestricted Funds.** These are funds that can be used in accordance with the charitable objects at the discretion of the Trustees. Unrestricted funds comprise the General-Purpose fund and funds designated by the Trustees for particular purposes.

(2) **Endowment Funds.** The charity currently has no endowment funds.

(3) **Specific Purpose/Restricted Funds.** These are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular specific/restricted purposes. Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

j. **Heritage Assets.** In the course of the Association's history, the charity has acquired gifts, memorabilia, regalia, silverware, antiques and other historical artefacts. The value of these pieces is in large part derived from their close association with Corps/Regimental history which precludes the use of conventional valuation techniques being applied. Whilst the objects of the charity do not specifically include preservation and conservation, the pieces represent the tangible embodiment of the Association's history and foster enthusiasm for competitive marksmanship. Consequently, the Trustees consider the charity to hold heritage assets both for functional use and as an element of national history on behalf of the nation. Heritage assets acquired prior to 01 Apr 05 are therefore not capitalised on the balance sheet but a description of those assets is disclosed as part of the notes to the accounts. Heritage assets acquired after 01 Apr 05 where the purchase price is known, and which exceed £500.00 are included in the balance sheet at acquisition value but are not depreciated.

k. **Other Costs.** Other costs are those costs not incurred in: the undertaking of charitable activity in furtherance of the objects of the charity, i.e. in the provision of facilities, recreational programs or activities in furtherance of military efficiency, in the making of grants and donations, in the costs of generating funds, i.e. the costs incurred in trading or fundraising activity undertaken by the charity, in investment management costs, or in governance costs.

2. **Grants Made.** (Only required if total grants are over 5% of the charity's total expenditure).

3. The charity made no grants or donations to Institutions or individuals.

4. Related Party Transactions & Remuneration and Expenses

5. Whilst the charity has a close working relationship with the Army, there are no transactions with the Army which require disclosure under Charity SORP. The buildings in which the charity operates are owned and largely maintained by the MOD, and the majority of the staff are employed by the Army, but these resources are partially used for other Army purposes.

6. Analysis of Capital Property:

	Fixtures, Fittings & Equipment £	Motor Vehicles £	Total Funds Carried Forward £
Balance b/f	12,283.55		12,283.55
Additions	608.48		608.48
Disposals			
Depreciation	1,052.51		1,052.51
Balance c/f	11,839.52		11,839.52

CHARITY COMMISSION REPORT 2022

7. Target Rifles and ancillary equipment purchased through external grants from the Nuffield Trust etc. are held as Loan items on the Property Book at NIL value but are insured by the Association.

8. Total Value of Investments by Category:

	Value £
Carrying value (market value) at beginning of year	373,252.00
Add additions to investments at cost	
Less disposals at carrying value	
Add/(deduct) net gain/(loss) on revaluation	-41,165.00
Carrying value (market value) at end of year	332,087.00

9. Breakdown of Market Values at Year End:

	GPF/ Unrestricted	Restricted	Endowment	Total value	Income during year
	Value £	Value £	Value £	Value £	Value £
Investment properties					
Investments listed on a recognised stock exchange					
Investments held in unit trusts or other collective investment schemes	332,087.00			332,087.00	
Investments in subsidiary or connected undertakings and companies					
Securities not listed on a recognised Stock Exchange					
Cash held as part of the investment portfolio					
Other investments					
Total	332,087.00			332,087.00	

CHARITY COMMISSION REPORT 2022

10. List of Debtors:

Debtor	Date of Debt	Amount
Nil		
	Total	£0.00

11. There are no amounts falling after more than one year.

12. List of Creditors:

Creditor	Date of Credit	Amount
	Total	

13. Paid Employees:

	This Year £	Last Year £
GROSS Wages Paid	14,005.32	13,799.28
Employers National Insurance Paid	98.20	386.96
Pension Contributions paid		
Total Staff Costs	14,103.52	14,186.24

14. Give the number of employees who were engaged in each of the following activities:

	This Year	Last Year
Cost of Generating Funds		
Charitable Activities	2	2
Other		
Total	2	2

15. Governance Costs:

	This Year	Last Year
Audit or Independent Examination Fee and Financial Advice	600.00	500.00

CHARITY COMMISSION REPORT 2022

16. **Restricted Funds.** A brief explanation of the nature and purpose of the Charity's Restricted Funds is to be provided:

Name of Restricted Fund	Purpose of Fund
Service Weapons	Support Service Shooting, the British Army Combat Shooting Team (BACST) and the British Army Reserve Operational Shooting Team (BAROST) Activities Home and Abroad.
Target Rifle (TR)	Support of TR Shooting and the Regular Army TR Team.
Smallbore Target Rifle (SB)	Support of SB Shooting and the Regular Army SB Team.
Target Pistol (TP)	Support of TP Shooting and the Regular Army TP Team.
Clay Target (CT)	Support of CT Shooting and the Regular Army CT Team.
ATSC-Target Rifle (TR)	Promotion of TR Disciplines Through the Army Club.
ATSC-Smallbore Target Rifle (SB)	Promotion of SB Disciplines Through the Army Club.
ATSC-Target Pistol (TP)	Promotion of TP Disciplines Through the Army Club.
ATSC-Clay Target (CT)	Promotion of CT Disciplines Through the Army Club.

17. **Heritage Assets.** Heritage assets that are owned by the charity but purchased/acquired prior to 1 Apr 05 are not included in the charity's capital property value. A list/description of these assets is below:

- a. The Association owns or has on long term loan a total of 215 items of silver and other presentation trophies associated with the many competitions run now and in the past. A number of trophies not currently in use are on loan to various Military Messes.
- b. The Association also has a large number of Honors boards hanging in the Association Mess which record the history of a number of the more Prestigious competitions and the Individual and Team winners of the event.
- c. Both sets of heritage items have their origins dating as far back as the 1890's.

18. **Declarations:**

- a. All of the Charity's commitments are provided for in the accounts.
- b. No guarantees have been given to third parties.
- c. The Charity has not received any loans that are outstanding at the year end and secured on assets.
- d. The Charity has not granted any loans to institutions or companies connected to the Charity.
- e. The Charity did not make any ex-gratia payments during the year.
- f. Sufficient resources are held in an appropriate form to enable each fund to be applied in accordance with the restrictions imposed.
- g. The financial activities, assets and liabilities of all the Charity's branches or sections have been included.
- h. The trustees have not changed the year end date or the length of the Charity's financial year.

CHARITY COMMISSION REPORT 2022

- l. All the Charity's operations are continuing operations and there were no operations discontinued or acquired during the year.
- j. No funds (un-restricted, designated, restricted or endowment) are in deficit at the balance sheet date.
- k. The Charity has no intangible assets other than those already described.
- l. There were no inter-fund loans outstanding at the balance sheet date.
- m. None of the Charity's functional fixed assets have been re-valued during the year and the Charity does not have a policy of revaluation of these assets.
- n. The Charity has no subsidiary companies.
- o. The Charity has no material fixed assets which have been capitalised and included in the balance sheet.
- p. Unless otherwise stated, no transfers have occurred between restricted funds and un-restricted funds. In the event that a transfer has taken place, full details of the reason for the transfer are disclosed in the Chairman of Trustees comments.
- q. All investments held are investment assets in the UK unless otherwise stated.

Note: Where any of the declarations are not correct, they are to be crossed out and details provided in the Chairman of Trustees' comments.

CHARITY COMMISSION REPORT 2022

Statement of Financial Activities (SOFA) Details (December 2022)

SO1 Donations and Legacies:

	Unrestricted £	Restricted £	Year Total £	Last Year £
ASB Operating Grants	1,000.00	41,000.00	42,000.00	26,,985.00
ASB Scholarship Grant	11,300.00	0.00	11,300.00	8,000.00
ASB SOTR Grants	525.00	0.00	525.00	750.00
ASL Grants	600.00	0.00	600.00	0.00
ASB SEPF Grants	0.00	0.00	0.00	17,023.82
UKAF Grants	0.00	5,000.00	5,000.00	0.00
Clothing				295.00
Totals	13,425.00	46,000.00	59,425.00	53,053.82

SO2 Charitable activities (inc):

	Unrestricted £	Restricted £	Year Total £	Last Year £
Donations	194.50	0.00	194.50	204.50
Gift Aid income	0.00	0.00	0.00	5,122.93
Cheque Rtn	0.00	0.00	0.00	12.55
Entry fee	0.00	223.00	223.00	48.00
Women in Sport	0.00	1,040.00	1,040.00	5,948.80
Green Fees	0.00	290.00	290.00	0.00
Ammo	0.00	230.00	230.00	570.00
Historic Shoot	0.00	1,844.60	1,844.60	11,538.07
Reloading Bay	0.00	202.30	202.30	377.80
Hythe Lodge	615.00	0.00	615.00	486.00
Subscription	12,960.00	6,564.00	19,524.00	20,079.00
Accommodation	10,940.00	0.00	10,940.00	6,094.00
Catering Contract	3,700.00	0.00	3,700.00	0.00
Room Hire	370.00	0.00	370.00	270.00
AROSC Entries	0.00	480.00	480.00	0.00

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Locker's Fees	830.00	0.00	830.00	790.00
Army TR Champs	0.00	180.00	180.00	200.00
Courses	0.00	25,637.00	25,637.00	20,546.00
Army TP Champs	0.00	620.00	620.00	1,056.00
IS Match	0.00	0.00	0.00	4,138.00
Army CT Champs	0.00	1,392.00	1,392.00	975.00
Open Meeting	0.00	14,410.04	14,410.04	335.00
Eqpt Funds	0.00	0.00	0.00	800.00
AOSC Entries	0.00	1,480.00	1,480.00	0.00
AR Pistol Champs	0.00	0.00	0.00	40.00
E & S Shoot	0.00	560.00	560.00	0.00
Cocktail Eve	0.00	1,467.00	1,467.00	0.00
Opp Targets	0.00	240.00	240.00	0.00
Total	29,609.50	56,859.94	86,469.44	79,654.15

	Unrestricted £	Restricted £	Year Total £	Last Year £
Bank interest	61.90	0.00	61.90	3.57
Dividends				
Totals	61.90	0.00	61.90	3.57

SO6 Other (inc):

	Unrestricted £	Restricted £	Year Total £	Last Year £
Rifle sales	5550.00	1,400.00	6,950.00	4200.00
Firearms Storage	280.00	0.00	280.00	260.00
Licence Fee Refund	180.00	0.00	180.00	0.00
Team Training	0.00	0.00	0.00	300.00
CT ODS T1 Trg	0.00	2,500.00	2,500.00	450.00
Messing	0.00	20.00	20.00	0.00
Totals	6,010.00	3,920.00	9,930.00	5,210.00

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SO8 Raising Funds:

	Unrestricted £	Restricted £	Year Total £	Last Year £
Bank charges	680.26	41.43	721.69	759.75
Totals	680.26	41.43	721.69	759.75

SO9 Charitable activities (exp):

	Unrestricted £	Restricted £	Year Total £	Last Year £
Messing	0.00	378.30	378.30	113.00
FDS Trg	0.00	2,991.44	2,991.44	7,901.98
FDS Coaching	0.00	2,405.75	2,405.75	0.00
Talent Day	0.00	2,076.05	2,076.05	0.00
Grants	0.00	0.00	0.00	438.00
Shop Expenses	0.00	7.50	7.50	0.00
Reloading bay	0.00	4,096.67	4,096.67	7,027.92
Accommodation	2,195.55	0.00	2,195.55	2,685.57
Paxton	330.00	0.00	330.00	330.00
Subscription	500.00	250.00	750.00	0.00
Historic Shoot	0.00	1,369.00	1,369.00	1,058.50
Manuals and Badges	0.00	6,731.50	6,731.50	4106.43
Rebate	0.00	0.00	0.00	3940.00
Welfare Grants	0.00	0.00	0.00	0.00
Clubhouse Gen	8,439.84	0.00	8,439.84	547.32
Engraving	0.00	0.00	0.00	120.00
Official Ent	0.00	56.96	56.96	0.00
Eqpt Purchase	0.00	3,305.96	3,305.96	90.00
Weapon Repair	0.00	986.53	986.53	0.00
Salaries	11,205.72	0.00	11,205.72	11,327.28
Inland Revenue	2,599.80	0.00	2,599.80	2,344.60
Refund Subs	40.00	20.00	60.00	360.00
Function	0.00	0.00	0.00	34.00
Locker's Fees	30.00	0.00	30.00	0.00

CHARITY COMMISSION REPORT 2022

Employee NI	101.60	0.00	101.60	127.40
Employer NI	98.20	0.00	98.20	386.96
Hythe Lodge	450.88	0.00	450.88	342.47
Bonus	110.66	0.00	110.66	0.00
Firearms Storage	0.00	0.00	0.00	1045.62
AOSC Awards	0.00	1,830.00	1,830.00	1,116.00
AROSC Awards	0.00	793.05	793.05	0.00
Clothing	0.00	195.59	195.59	163.41
Entry Fees	0.00	592.00	592.00	124.00
T & M Hire	0.00	441.30	441.30	2379.50
Coaching	0.00	1,458.00	1,458.00	5,728.80
IS Match	0.00	970.00	970.00	3,338.00
Army TR Champs	100	0.00	100.00	119.00
Imperial	0.00	1,077.00	1,077.00	0.00
RO Certificate	15.00	46.00	61.00	44.00
Courses	0.00	13,806.44	13,806.44	14,896.77
Ammo	0.00	35,128.13	35,128.13	34,802.52
Range Hire	0.00	1,025.50	1,025.50	2,505.80
IS Short Range	0.00	398.94	398.94	0.00
IS LR Match	0.00	1,485.00	1,485.00	1,915.06
Purchase	288.00	0.00	288.00	113.32
CT ODS T1 Trg	0.00	4,382.50	4,382.50	2,655.79
CT ODS T1 Coaching	0.00	5,000.00	5,000.00	0.00
Training	0.00	1,777.58	1,777.58	640.00
T2T	0.00	30.00	30.00	205.00
Army TP Champs	0.00	400.00	400.00	1,452.80
Ground Hire	0.00	306.25	306.25	0.00
Army CT Champs	0.00	265.16	265.16	253.35
Awards	0.00	317.10	317.10	0.00
Open Meeting	0.00	7,469.11	7,469.11	2,756.00
Cocktail Eve	0.00	1,345.00	1,345.00	0.00
Imperial Ent	0.00	488.68	488.68	77.45

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Club Champs	0.00	0.00	0.00	324.48
Opp Tgts	0.00	230.50	230.50	0.00
AE ES Shoot	0.00	163.80	163.80	0.00
Insurance	1,167.53	62.34	1,229.87	1,453.75
Stationary	86.90	0.00	86.90	154.00
Travel Exp	0.00	461.70	461.70	0.00
Postage	208.43	42.96	251.39	114.78
IE Fees	949.00	0.00	0.00	0.00
FAC	0.00	0.00	0.00	0.00
Affiliation fees	0.00	64.00	64.00	1,657.00
ESP Trg	0.00	1,750.00	1,750.00	0.00
ADS Trg	0.00	873.60	873.60	0.00
ASB SEPF Grants	12,426.70	7,635.16	20,061.86	15,888.82
ASB UKAF	0.00	1,093.00	1,093.00	0.00
Donations	100.00	0.00	100.00	0.00
ASCB Sch Grants	4,218.20	0.00	4,218.20	8,440.00
ASB SOTR Grants	525.00	0.00	525.00	750.00
Prop Depreciation	1,052.51	0.00	1,052.51	946.69
Prop W/O	0.00	0.00	0.00	0.00
Licence fee	360.00	0.00	360.00	386.00
TV Licence	159.00	0.00	159.00	159.00
BT Broadband	571.82	0.00	571.82	1,007.28
BAROST	357.00	0.00	357.00	0.00
Totals	48,687.34	118,114.43	166,801.77	150,895.42

S10 Separate Material Item of Expense:

	Unrestricted £	Restricted £	Year Total £	Last Year £
Separate Material Item of Expense	0.00	0.00	0.00	0.00
Totals	0.00	0.00	0.00	0.00

CHARITY COMMISSION REPORT 2022

S11 Other (exp):

	Unrestricted £	Restricted £	Year Total £	Last Year £
Other (exp)	0.00	0.00	0.00	0.00
Totals	0.00	0.00	0.00	0.00

S14 Net gains/(losses) on investments:

	Unrestricted £	Restricted £	Year Total £	Last Year £
Unrealised Gain on Inv	0.00	0.00	0.00	42,495.00
Unrealised Loss on Inv	41,165.00	0.00	41,165.00	0.00
Totals				

S17 Transfers between funds:

	Unrestricted £	Restricted £	Year Total £	Last Year £
Transfer	1,000.00	-1,000.00	0.00	0.00
Totals	1,000.00	-1,000.00	0.00	0.00

S18 Gains/(losses) on revaluation of fixed assets:

	Unrestricted £	Restricted £	Year Total £	Last Year £
Gains/(losses) on revaluation of fixed assets	0.00	0.00	0.00	0.00
Totals	0.00	0.00	0.00	0.00

S19 Other Gains (losses):

	Unrestricted £	Restricted £	Year Total £	Last Year £
Other Gains (losses)	0.00	0.00	0.00	0.00
Totals	0.00	0.00	0.00	0.00

ARMY RIFLE ASSOCIATION

England & Wales - Charity number 1181714

Accounts

CHARITY COMMISSION REPORT 2021



THE ARMY RIFLE ASSOCIATION (ARA) A CHARITABLE INCORPORATED ORGANISATION REGISTERED CHARITY 1181714

TRUSTEES' OPENING ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

REFERENCE AND ADMINISTRATIVE INFORMATION

1. The ARA is an autonomous non-public body established in 1893 to improve the shooting performance of the Army. It is a Charitable Incorporated Organisation (CIO), Registered Charity, number 1181714, and is based at the following address:

HQ ARA
Hythe Lodge
The National Shooting Centre
BISLEY
Surrey
GU24 0NY

2. The ARA's governing instrument is its Constitution, which was registered by the Charity Commission on 23 January 2019. On the 31 December 2019 it received all property assets, undertaking and Staff of an unincorporated charity, Registered Charity Number 227639, also named the ARA. This is the Report and Accounts for 2021.

The principal appointments are:

a. **Council and Trustees:**

Brig T Seal	Chairman (to Sep 26).
Col M Simpson	Deputy Chairman (to Sep 25).
Brig A Sturrock	Trustee (to Sep 26).
Col C Sykes	Trustee (to Sep 26).
Lt Col H Burden	Hon Treasurer (to Sep 24).
Lt Col Valdes-Scott	Trustee (to Sep 24).
Lt Col (Retd) CST Lehmann	Trustee (to Sep 23).
Maj A R McLeod	Trustee (to Sep 23).
Maj (Retd) R Smith	Hon Administrator (to Sep 24).
Capt A McLean	Trustee (to Sep 23).
Mr E Stuart-Bamford	Trustee (to Sep 24).
Mrs Z Chasemore	Trustee (to Sep 24).
Miss E Cannings	Trustee (to Sep 25).

b. **Secretariat** (Ministry of Defence paid staff):

Maj (AIW) A G Kyle	Secretary.
Maj (Retd) Khusiman Gurung	Executive Officer and Accountant.
Mrs S Treumann	Chief Clerk.
Mr M Pirie	Facilities Manager.

CHARITY COMMISSION REPORT 2021

c. **Independent Examiner of accounts:** The ARA Independent Examiner is KW Steward Ltd and is based at the following address:

KW Steward Ltd
5 Oakfield Glade
Weybridge
Surrey
KT13 9DP

d. **Bankers:** The ARA Bankers are Holt's and Lloyds and are based at the following addresses:

Holt's
Lawrie House
Victoria Road
Farnborough
Hampshire
GU14 7NR.

Lloyds
115 Victoria Road,
Aldershot
Hampshire
GU11 1JQ

3. The Council monitors the constitution to ensure that it remains fit for purpose. The current Constitution directs the following policies of the ARA Charity:

a. **Objective.** To promote military efficiency by encouraging disciplined marksmanship amongst members of the Army, by means of competitions and otherwise.

b. **Governance.** The Association and its property are managed and administered by a Council comprising the Governing Officers and other members elected in accordance with the constitution. The Governing Officers and other members of the Council are the charity trustees of the Association and in the ARA, constitution are together called "**The Trustees**".

c. **Trustee election.** Potential Trustees are identified by the Council from amongst members with a professional interest in the promotion of marksmanship and with specific knowledge or experience as required. The names of those identified are laid before the ARA AGM for adoption. Trustees hold their appointment for 4 years and are voted in at the ARA AGM in the Sep of the start of their tenure.

d. The ARA Council are keen to have a broad representation across all sporting disciplines and expertise from inside and outside the Army, particularly on Charity Law, and seek members who are in a position to provide experience and subject matter expert advice to the Council. The Council has representation currently from the following shooting disciplines:

- (1) Clay Target.
- (2) Target Rifle.
- (3) Target Pistol.
- (4) Smallbore Target Rifle.
- (5) Service Rifle.

CHARITY COMMISSION REPORT 2021

THE ASSOCIATION'S PURPOSE

4. The Association is vigorously promoting and improving standards of disciplined marksmanship throughout the Army. It organises a wide range of shooting competitions, regularly updating these through feedback. It consults with the Commanding Officer Small Arms School Corps (SASC) on amendments to the Defence Operational Shooting Competition (DefOSC); planning and assurance of the Risk to Life (RtL) during all Target Shooting and Service Shooting; and amendments to the publication "**Competition Shooting for the Army**".
5. It encourages successful marksmen to coach and enthuse others throughout the Army both Regular and Reserve Forces. The ARA also promotes and organises the following Army Target Shooting Teams competitions for soldiers (both serving and veterans):
 - a. Target Rifle.
 - b. Target Pistol.
 - c. Smallbore Target Rifle.
 - d. Clay Target.
6. These Target Shooting disciplines support the development of many of the attributes needed in combat shooting in an enjoyable environment. Association members have successfully competed at international level including attendance at the Commonwealth Games in 2018 and several World Cups in 2019 and 2021.
7. The Association is fully supporting the Army's Elite Sports programme (AESP) Troops to Target (T2T) programme which is aimed at getting our soldiers to the Commonwealth Games, Olympics and beyond.
8. High standards of shooting discipline and marksmanship contribute to success on operations and reduce the likelihood of casualties both to our own soldiers and among the uninvolved local civilian population. The public benefit of this is self-evident. In the course of promoting shooting activity the Association also improves the quality of life of injured and disabled soldiers by providing the means to attain skills and participate in competition. This is an integral part of the moral component of furthering military efficiency. The Association supports its objectives by:
 - a. Acting as the governing body for Army Operational Shooting Competitions.
 - b. Providing the Secretariat for the United Kingdom Armed Forces Shooting Committee (UKAFSC).
 - c. Providing the Secretariat for the Army Target Shooting Committee (ATSCom).
 - d. Leading and providing administrative and logistical support to the AESP, T2T Commonwealth Games and Olympic initiative 2024 and beyond.
 - e. Providing administrative and logistical support to the Army Target Shooting Club (ATSC), a section of the Association.
 - f. Managing and maintaining all Army Target Shooting Teams and selected individuals.
 - g. Facilitating the provision of Target Shooting supplies and equipment to the Army.
 - h. Acting as the United Kingdom Armed Forces military focus for remedial and adaptive shooting.

CHARITY COMMISSION REPORT 2021

- i. Providing the Association link with the Army Sports Control Board (ASCB), for all matters relating to Army Sport, in particular Army Target Shooting activities at home and overseas.
- j. Providing the Army link to the following National Shooting Governing Bodies (NGB's):
 - (1) National Rifle Association (NRA).
 - (2) National Smallbore Rifle Association (NSRA).
 - (3) Clay Pigeon Shooting Association (CPSA).
- k. Providing basic, intermediate and instructor/coach courses for all Army Target Shooting disciplines.

ACTIVITIES AND ACHIEVEMENTS DURING 2021

9. **Target Shooting.** COVID-19 and associated restrictions on Army Sport imposed by Government and Army HQ policy continued to impact on Target Shooting activity across the four disciplines in 2021. However, the excellent work led by Col Simpson and supported by Maj (AIW) Kyle ARA Secretary to establish safe systems of shooting, approved by the ASCB, allowed Discipline Captains to rapidly exploit relaxation in restrictions and maximise range time across all squads.
10. The ARA conducted the following target Shooting Courses in 2021:
- a. Target Rifle Beginners 2 x courses.
 - b. Smallbore Basic Techniques 1 x course.
 - c. Smallbore RCO & Instructor Course – 1 x course.
 - d. Target Pistol Introductory – 2 x courses.
11. support was provided for the following competitions/events during the 2021 Army Target Shooting season:
- a. Smallbore – 1 x IS Fixture, 1 x UKAF, 1 x Competition/Trg Fixture.
 - b. Target Pistol – 1 x UKAF, 4 x Competitions/Trg Fixtures.
 - c. Target Rifle – 11 x Competition/Trg Fixtures, 1 x UKAF, 1 x IS Fixture.
 - d. Clay Target – 1 x IS Fixture, 67 x Competition/Trg fixtures (This also includes all civilian competitions).
12. **Operational Shooting.** The Defence Operational Shooting Competition (DefOSC) – for the Regular Army Operational Shooting Competition (AOSC) for all Three Services and the Reserve Forces, Army Reserve Operational Shooting Competition (AROSC) was cancelled in 2021 due to the ongoing COVID-19 Restrictions.
13. **Feedback into Operational Shooting.** The cancellation of DefOSC in 2021 and consequential reduction in Operational Shooting activity have limited the opportunities for the Target Shooting disciplines to feed the marksmanship skills back into operational effectiveness. There will be greater focus on this in 2022.

CHARITY COMMISSION REPORT 2021

14. **Overseas Competitions.** All overseas competitions for both Operational Shooting Teams and Army Target Shooting Teams were cancelled in 2021 due to COVID-19 Restrictions on travel abroad.

a. The following were cancelled for the British Army Combat Shooting Team (BACST):

(1) The Australian Army Skill at Arms Competition (AASAM), to be held in Puckapunyal.

(2) The Canadian Armed Forces Small Arms Concentration (CAFSAC), to be held in Ottawa.

b. The following were cancelled for the British Army Reserve Operational Shooting Team (BAROST):

(1) The Armed Forces Skill at Arms Meeting (AFSAM), hosted by the National Guard Marksmanship Training Centre (NGMTC), to be held in Arkansas.

15. **Troops to Target (T2T).** Despite the disruption of COVID the six T2T athletes have continued to progress. Sgt Gowin (TP) achieved the GB Minimum Consideration Score (MCS) and Cpl Mitchell (TP) achieved the England MCS. Sgt Gowin has been selected for the 2022 GB Shooting Podium Potential Programme; 2Lt Bamsey (SBTR) and Spr Faulkner (TP) are in the Academy Programme; and Cpl Janney (SBTR) and LCpl Can (SBTR) have been selected for the Development Pathway.

16. The CT Olympic Development Squad has also progressed well, and the aspiration is that this group will form the third discipline of T2T shortly. 3 CT shots were selected to represent England, helping their national team to victory at the Home International competition. Rfn Young won the Rising Star award at the Army Sports Awards in Nov 21, and Rfn Young and WO2 Robinson were selected to the Army Elite Sport Programme.

17. **Widening Participation Target Shooting.** A return to running ARA Courses has helped restart recruiting. CT has been particularly successful in this regard, with a total of 250 serving personnel being introduced to the sport through talent identification events (including 135 female service personnel who registered for an event focused specifically on increasing female participation). The other disciplines have made some progress but need to continue to focus particularly on bringing young regular service men and women into shooting.

18. **Communication.** Target Shooting Discipline Reps continue to actively promote the sport via the various ARA/ATSC media platforms. The Army Target Shooting Committee will continue to encourage initiatives in this area to broaden the appeal of and participation in all shooting disciplines.

19. The ARA has organised the following training and courses to develop marksmanship across the Field Army in 2021:

a. Clay Target.

b. Target Rifle.

c. Smallbore Target Rifle.

d. Target Pistol.

20. The ARA comment on the following:

a. The Defence Operational Shooting Competition (DefOSC).

b. Service Rifle Competitions and Matches.

CHARITY COMMISSION REPORT 2021

- c. Operational Shooting Competitions (Brigade and Divisional).
- d. Target Shooting Competitions and Matches.
- e. The Army Clay Target Policy.

21. The results of all competitions and activities were recorded along with reports from the various shooting committees and individuals charged with the Organisation of ARA activities.

REVIEW OF FINANCIAL AFFAIRS

22. **Income.** The principal sources of income are competition entry fees, investment interest, sales, members' subscriptions, and payments for Target Shooting activities, in addition to the Army Sports Control Board Target Shooting support grants and a limited amount of sponsorship.

23. **Asset cover for funds.** An analysis of the assets attributed to the various funds is shown in the accounts. The Trustees consider the assets are sufficient to meet the Charity's obligations.

24. **Risk Assessment.** The Trustees have assessed the risk 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 operational conditions, should allow the risks identified to be mitigated to an acceptable level in its day to day operation.

25. **Reserves.** The Charity Commission defines reserves as that part of a charity's income funds that is freely available. Reserves are therefore the resources the charity has or can make available to spend for any or all of the charity's purposes once it has met its commitments and covered its other planned expenditure. At the end of the accounting period the Charity's reserves comprised the following:

Funds	2020	2021
Total funds per balance sheet	415,596.60	444,357.97
Less Capital property, Shop stock and ammo stock	- 29,813.93	- 29,851.81
Restricted funds	- 141,912.32	- 139,761.93
Designated funds	- 88,430.67	- 110,689.24
Available Funds	£155,439.68	£164,054.99

26. The designated funds (both employ part-time staff) are:

- a. Target Central, which receives the general element of Club members' subscriptions, administers membership, and makes grants to Club shooting discipline restricted funds, and
- b. Mess, which covers the running of the Mess and Clubhouse, including contracted out bar and catering.

27. The Trustees have examined the needs and challenges of the Charity in both the short and medium terms, and consider that these reserves are necessary, to support its current activities and to allow the continuance of the Charity as a going concern to support the future of Army Target Shooting.

CHARITY COMMISSION REPORT 2021

PUBLIC BENEFIT STATEMENT

28. The Trustees have complied with their duties to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties. See also para 8 above.


STATEMENT OF TRUSTEES' RESPONSIBILITIES

29. Law applicable to charities in England and Wales requires the Trustees of the Charity 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 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. State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements.
- d. 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 which disclose with reasonable accuracy the financial position of the Charity, and which enable them to ascertain the financial position of the Charity and ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking responsible steps for prevention and detection of fraud and other irregularities.

31. This report and the accompanying financial statements have been approved by the ARA Trustees.



Signed: Brigadier Timothy Seal

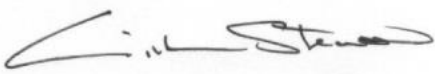
ARA Chairman on behalf of all Trustees

Dated: 25th October 2022

CHARITY COMMISSION REPORT 2021

Independent Examiner's Report to the Trustees

1. We report on the accounts of the Army Rifle Association for the twelve months ended 31 December 2021, which are set out on pages 9-20 of this report.
2. Respective Responsibilities of Trustees and Examiner:
 - a. As the charity's trustees you are responsible for the preparation of the accounts. You consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that independent examination is needed.
 - b. It is our responsibility to:
 - (1) Examine the accounts under section 145 of the Charities Act.
 - (2) Follow the procedures laid down in the General Directions given by the Charity Commission (under section 145 (5) (b) of the Charities Act).
 - (3) To State whether particular matters have come to my attention
3. Basis of Independent Examiner's Statement.
 - a. Our examination was carried out in accordance with General Directions given by the Charity Commission. 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 the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and 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.
4. Independent Examiner's Statement
 - a. In connection with our examination, no matter has come to my attention:
 - (1) Which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) To keep accounting records in accordance with section 130 of the Charities Act.
 - (ii) To prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act.
 - (iii) have not been met; or
 - b. To which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



KW Steward Ltd
Independent Examiner
Dated: 11th October 2022

CHARITY COMMISSION REPORT 2021

Statement of Financial Activities (SOFA) as at 31 December 2021

	Unrestricted Funds	Restricted Income Funds	Total Funds	Prior Year Funds
	£	£	£	£
Income and endowments from:	52,758.82	295.00	53,053.82	101,563.18
Donations and legacies	26,297.43	53,356.72	79,654.15	51,206.71
Charitable Activities	0.00	0.00	0.00	0.00
Investments	3.57	0.00	3.57	612.83
Separate material item of income	0.00	0.00	0.00	0.00
Other	260.00	4,950.00	5,210.00	12,352.00
Total	79,319.82	58,601.72	137,921.54	165,734.72
Total Expenditure on:				
Raising funds	684.78	74.97	759.75	875.42
Charitable activities	50,218.28	100,677.14	150,895.42	121,516.96
Separate material item of expense	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00
Total	50,903.06	100,752.11	151,655.17	122,392.38

Net income/(expenditure) before investment gains/(losses)	28,416.76	-42,150.39	-13,733.63	43,342.34
Net gains/(losses) on investments	42,495.00	0.00	42,495.00	10,184.45
Net income/(expenditure)	70,911.76	-42,150.39	28,761.37	53,526.79
Transfers between funds	- 40,000.00	40,000.00	0.00	0.00
Other recognised gains/(losses):				
Gains/(losses) on revaluation of fixed assets for the charity's own use	0.00	0.00	0.00	0.00
Other gains/(losses)	0.00	0.00	0.00	0.00
Net Movement in Funds	30,911.76	-2,150.39	28,761.37	53,526.79
Reconciliation of Funds				
Total funds brought forward	273,684.28	141,912.32	415,596.60	362,069.81
Total funds carried forward	304,596.04	139,761.93	444,357.97	415,596.60

CHARITY COMMISSION REPORT 2021

Army Rifle Association Balance Sheet as at 31 December 2021

	Total Funds	Prior Year Funds
Fixed Assets		
Intangible assets	0.00	0.00
Tangible assets	12,283.55	11,154.27
	12,283.55	11,154.27
Current Assets		
Stocks	17,568.26	18,659.66
Debtors	0.00	0.00
Investments	373,252.00	330,757.00
Cash at bank and in hand	41,754.16	55,525.67
	432,574.42	404,942.33
Creditors: amounts falling due within one year	500.00	500.00
	444,357.97	415,596.60
Creditors: amounts falling due after more than one year	0.00	0.00
Total net assets or liabilities	444,357.97	415,596.60
Funds of the charity:		
Restricted income funds	139,761.93	141,912.32
Unrestricted funds	304,596.04	273,684.28
	444,357.97	415,596.60

CHARITY COMMISSION REPORT 2021

Notes to the Accounts

1. Principal Accounting Policies:

- a. **Accounting Convention.** The financial statements are prepared under the historical cost convention as modified by the inclusion of investments at market value and in accordance with applicable accounting standards. In preparing the financial statements the charity follows best practice as set out in the Statement of Recommended Practice 'Accounting and Reporting by Charities' (SORP). The accounting conventions adopted are standard for those charities administered by the Army termed Service (Non-Public) Funds which were exempted by virtue of Statutory Instrument from registration under the Charities Act 2011.
- b. **Incoming Resources.** Income is recognised in the period in which the charity is entitled to receipt, and the amount can be measured with reasonable certainty. Grants from other agencies including donations and other income from activities are in furtherance of the charity's objects and are part of the general funds of the charity. A restricted fund is only recognised where this is an agreed and explicit condition of the grant or donor.
- c. **Intangible Income.** Due to the close collaborative relationship and the manner in which the charity's activities complement those of the Army, intangible income, reflected in time and use of premises, is not quantifiable or measurable and so is not recognised in the accounts.
- d. **Resources Expended and Basis of Allocation of Costs.** Expenditure is included when incurred or exceptionally where a commitment is made which requires an accrual when payment is to be made in the subsequent accounting period. Similarly, where prepayments are made in recognition of commitments falling due in a subsequent accounting period, the appropriate credit is entered in the accounts and reversed the following year. Any grants payable are included in the SOFA when approved by the Trustees. Expenditure is recognised in the period in which it is incurred. The majority of costs are directly attributable to specific activities. Irrecoverable VAT is charged to the activity for which it was incurred.
- e. **Governance Costs.** Governance costs are the costs of professional advice, holding trustee meetings or committee meetings associated with decision making, any fee for audit or independent examination and any fee incurred in the preparation, statutory filing, printing or copying of the annual report and accounts.
- f. **Capitalisation and Depreciation of Tangible Fixed Assets.** All assets having a purchase value of more than £500 are capitalised. The cost of tangible fixed assets are written off by equal annual instalments over their expected useful lives using the following methods of depreciation:
- (1) Furniture, fixtures and equipment - 10% to 50% reducing balance.
 - (2) Assets with a life of more than one year but with a purchase value of below £500 are written off in the year it is purchased and is not depreciated over the useful life of the asset.
- g. **Fixed Asset Investments.** Fixed asset investments are included at market value at the balance sheet date. Any gain or loss on revaluation is shown in the Statement of Financial Activities (SOFA) on page 16.
- h. **Stocks.** Purchased stocks are valued at the lower cost or net realisable value making due allowance for any obsolete or slow-moving items.
- i. **Funds Accounting.** Funds held by the charity are:

CHARITY COMMISSION REPORT 2021

(1) **Unrestricted Funds.** These are funds that can be used in accordance with the charitable objects at the discretion of the Trustees. Unrestricted funds comprise the General-Purpose fund and funds designated by the Trustees for particular purposes.

(2) **Endowment Funds.** The charity currently has no endowment funds.

(3) **Specific Purpose/Restricted Funds.** These are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular specific/restricted purposes. Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

j. **Heritage Assets.** In the course of the Association's history, the charity has acquired gifts, memorabilia, regalia, silverware, antiques and other historical artefacts. The value of these pieces is in large part derived from their close association with Corps/Regimental history which precludes the use of conventional valuation techniques being applied. Whilst the objects of the charity do not specifically include preservation and conservation, the pieces represent the tangible embodiment of the Association's history and foster enthusiasm for competitive marksmanship. Consequently, the Trustees consider the charity to hold heritage assets both for functional use and as an element of national history on behalf of the nation. Heritage assets acquired prior to 01 Apr 05 are therefore not capitalised on the balance sheet but a description of those assets is disclosed as part of the notes to the accounts. Heritage assets acquired after 01 Apr 05 where the purchase price is known, and which exceed £500.00 are included in the balance sheet at acquisition value but are not depreciated.

k. **Other Costs.** Other costs are those costs not incurred in: the undertaking of charitable activity in furtherance of the objects of the charity, i.e. in the provision of facilities, recreational programs or activities in furtherance of military efficiency, in the making of grants and donations, in the costs of generating funds, i.e. the costs incurred in trading or fundraising activity undertaken by the charity, in investment management costs, or in governance costs.

2. **Grants Made.** (Only required if total grants are over 5% of the charity's total expenditure).

3. The charity made no grants or donations to Institutions or individuals.

4. Related Party Transactions & Remuneration and Expenses

5. Whilst the charity has a close working relationship with the Army, there are no transactions with the Army which require disclosure under Charity SORP. The buildings in which the charity operates are owned and largely maintained by the MOD, and the majority of the staff are employed by the Army, but these resources are partially used for other Army purposes.

6. Analysis of Capital Property:

	Fixtures, Fittings & Equipment £	Motor Vehicles £	Total Funds Carried Forward £
Balance b/f	11,154.27		11,154.27
Additions	2,075.97		2,075.97
Disposals			
Depreciation	946.69		946.69
Balance c/f	12,283.55		12,283.55

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7. Target Rifles and ancillary equipment purchased through external grants from the Nuffield Trust etc. are held as Loan items on the Property Book at NIL value but are insured by the Association.

8. Total Value of Investments by Category:

	Value £
Carrying value (market value) at beginning of year	330,757.00
Add additions to investments at cost	
Less disposals at carrying value	
Add/(deduct) net gain/(loss) on revaluation	42,495.00
Carrying value (market value) at end of year	373,252.00

9. Breakdown of Market Values at Year End:

	GPF/ Unrestricted	Restricted	Endowment	Total value	Income during year
	Value £	Value £	Value £	Value £	Value £
Investment properties					
Investments listed on a recognised stock exchange					
Investments held in unit trusts or other collective investment schemes	373,252.00			373,252.00	
Investments in subsidiary or connected undertakings and companies					
Securities not listed on a recognised Stock Exchange					
Cash held as part of the investment portfolio					
Other investments					
Total	373,252.00			373,252.00	

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10. List of Debtors:

Debtor	Date of Debt	Amount
Nil	0.00	0.00
Total		£0.00

11. There are no amounts falling after more than one year.

12. List of Creditors:

Creditor	Date of Credit	Amount
KW Steward Ltd	17/03/2021	£500.00
Total		£500.00

13. Paid Employees:

	This Year £	Last Year £
GROSS Wages Paid	13799.28	12150.60
Employers National Insurance Paid	386.96	24.93
Pension Contributions paid	Nil	Nil
Total Staff Costs	14186.24	12175.53

14. Give the number of employees who were engaged in each of the following activities:

	This Year	Last Year
Cost of Generating Funds	NIL	NIL
Charitable Activities	2	2
Other	NIL	NIL
Total	2	2

15. Governance Costs:

	This Year	Last Year
Audit or Independent Examination Fee and Financial Advice	500.00	500.00

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16. **Restricted Funds.** A brief explanation of the nature and purpose of the Charity's Restricted Funds is to be provided:

Name of Restricted Fund	Purpose of Fund
Service Weapons	Support Service Shooting, the British Army Combat Shooting Team (BACST) and the British Army Reserve Operational Shooting Team (BAROST) Activities Home and Abroad.
Target Rifle (TR)	Support of TR Shooting and the Regular Army TR Team.
Smallbore Target Rifle (SB)	Support of SB Shooting and the Regular Army SB Team.
Target Pistol (TP)	Support of TP Shooting and the Regular Army TP Team.
Clay Target (CT)	Support of CT Shooting and the Regular Army CT Team.
ATSC-Target Rifle (TR)	Promotion of TR Disciplines Through the Army Club.
ATSC-Smallbore Target Rifle (SB)	Promotion of SB Disciplines Through the Army Club.
ATSC-Target Pistol (TP)	Promotion of TP Disciplines Through the Army Club.
ATSC-Clay Target (CT)	Promotion of CT Disciplines Through the Army Club.

17. **Heritage Assets.** Heritage assets that are owned by the charity but purchased/acquired prior to 1 Apr 05 are not included in the charity's capital property value. A list/description of these assets is below:

- a. The Association owns or has on long term loan a total of 215 items of silver and other presentation trophies associated with the many competitions run now and in the past. A number of trophies not currently in use are on loan to various Military Messes.
- b. The Association also has a large number of Honors boards hanging in the Association Mess which record the history of a number of the more Prestigious competitions and the Individual and Team winners of the event.
- c. Both sets of heritage items have their origins dating as far back as the 1890's.

18. **Declarations:**

- a. All of the Charity's commitments are provided for in the accounts.
- b. No guarantees have been given to third parties.
- c. The Charity has not received any loans that are outstanding at the year end and secured on assets.
- d. The Charity has not granted any loans to institutions or companies connected to the Charity.
- e. The Charity did not make any ex-gratia payments during the year.
- f. Sufficient resources are held in an appropriate form to enable each fund to be applied in accordance with the restrictions imposed.
- g. The financial activities, assets and liabilities of all the Charity's branches or sections have been included.
- h. The trustees have not changed the year end date or the length of the Charity's financial year.

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- l. All the Charity's operations are continuing operations and there were no operations discontinued or acquired during the year.
- j. No funds (un-restricted, designated, restricted or endowment) are in deficit at the balance sheet date.
- k. The Charity has no intangible assets other than those already described.
- l. There were no inter-fund loans outstanding at the balance sheet date.
- m. None of the Charity's functional fixed assets have been re-valued during the year and the Charity does not have a policy of revaluation of these assets.
- n. The Charity has no subsidiary companies.
- o. The Charity has no material fixed assets which have been capitalised and included in the balance sheet.
- p. Unless otherwise stated, no transfers have occurred between restricted funds and un-restricted funds. In the event that a transfer has taken place, full details of the reason for the transfer are disclosed in the Chairman of Trustees comments.
- q. All investments held are investment assets in the UK unless otherwise stated.

Note: Where any of the declarations are not correct, they are to be crossed out and details provided in the Chairman of Trustees' comments.

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Statement of Financial Activities (SOFA) Details (December 2021)

SO1 Donations and Legacies:

	Unrestricted £	Restricted £	Year Total £	Last Year £
ASCB Operating Grants	26,985.00	0.00	26,985.00	42,900.00
ASCB Scholarship Grant	8,000.00	0.00	8,000.00	5,700.00
ASCB SOTR Grants	750.00	0.00	750.00	1,425.00
Welfare Grants	0.00	0.00	0.00	3,938.00
ASCB SEPF Grants	17,023.82	0.00	17,023.82	16,745.98
Grants	0.00	0.00	0.00	30,354.20
Clothing	0.00	295.00	295.00	500.00
Totals	52,758.82	295.00	53,053.82	101,563.18

SO2 Charitable activities (inc):

	Unrestricted £	Restricted £	Year Total £	Last Year £
Donations	204.50	0.00	204.50	194.52
Gift Aid income	5,122.93	0.00	5,122.93	0.00
Cheque Rtn	0.00	12.55	12.55	1,177.90
Entry fee	0.00	48.00	48.00	497.70
Women in Sport	0.00	5,948.80	5,948.80	0.00
Green Fees	0.00	570.00	570.00	495.00
Ammo	0.00	11,538.07	11,538.07	5,060.19
Historic Shoot	0.00	377.80	377.80	496.00
Reloading Bay	0.00	22.50	22.50	0.00
Hythe Lodge	486.00	0.00	486.00	240.00
Subscription	13,330.00	6,749.00	20,079.00	20,174.00
Accommodation	6,094.00	0.00	6,094.00	2,645.00
Locker's Fees	790.00	0.00	790.00	770.00
Room Hire	270.00	0.00	270.00	685.00
AROSC Entries	0.00	0.00	0.00	40.00
AR Pistol Champs	0.00	40.00	40.00	0.00
Army TR Champs	0.00	200.00	200.00	0.00

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Courses	0.00	20,546.00	20,546.00	12,889.85
Army TP Champs	0.00	1,056.00	1,056.00	0.00
IS Match	0.00	4,138.00	4,138.00	3,774.55
Army CT Champs	0.00	975.00	975.00	0.00
Open Meeting	0.00	335.00	335.00	1,237.00
Eqpt Funds	0.00	800.00	800.00	0.00
Team Tour	0.00	0.00	0.00	830.00
Totals	26,297.43	53,356.72	79,654.15	51,206.71

	Unrestricted £	Restricted £	Year Total £	Last Year £
Bank interest	3.57	0.00	3.57	180.57
Dividends	0.00	0.00	0.00	432.26
Totals	3.57	0.00	3.57	612.83

SO6 Other (inc):

	Unrestricted £	Restricted £	Year Total £	Last Year £
Rifle sales	0.00	4,200.00	4,200.00	600.00
Firearms Storage	260.00	0.00	260.00	280.00
Overseas Tour fund	0.00	0.00	0.00	8,000.00
Team Training	0.00	300.00	300.00	3,472.00
CT ODS Trg	0.00	450.00	450.00	0.00
Totals	260.00	4,950.00	5,210.00	12,352.00

SO8 Raising Funds:

	Unrestricted £	Restricted £	Year Total £	Last Year £
Bank charges	684.78	74.97	759.75	875.42
Totals	684.78	74.97	759.75	875.42

SO9 Charitable activities (exp):

	Unrestricted £	Restricted £	Year Total £	Last Year £
Messing	0.00	113.00	113.00	72.62
Women in Sport	0.00	7,901.98	7,901.98	0.00

CHARITY COMMISSION REPORT 2021

Grants	0.00	438.00	438.00	9,700.00
Reloading bay	0.00	7,027.92	7,027.92	583.42
Accommodation	2,685.57	0.00	2,685.57	300.00
Paxton	330.00	0.00	330.00	300.00
Subscription	0.00	0.00	0.00	30.00
Historic Shoot	0.00	1,058.50	1,058.50	979.00
Manuals and Badges	0.00	4,106.43	4,106.43	2,362.00
Rebate	0.00	3,940.00	3,940.00	6,565.00
Welfare Grants	0.00	0.00	0.00	4,248.00
Clubhouse Gen	547.32	0.00	547.32	4,293.36
Engraving	0.00	120.00	120.00	0.00
Eqpt Maint	0.00	0.00	0.00	19.80
Eqpt Purchase	0.00	90.00	90.00	2,403.44
Weapon Repair	0.00	0.00	0.00	66.00
Salaries	11,327.28	0.00	11,327.28	9,475.72
Inland Revenue	2,344.60	0.00	2,344.60	2,407.05
Refund Subs	240.00	120.00	360.00	492.55
Function	34.00	0.00	34.00	0.00
Employee NI	127.40	0.00	127.40	267.83
Employer NI	386.96	0.00	386.96	24.93
Hythe Lodge	342.47	0.00	342.47	200.03
Bonus	0.00	0.00	0.00	1,794.50
Firearms Storage	1,045.62	0.00	1,045.62	0.00
AOSC Awards	0.00	1,116.00	1,116.00	0.00
Clothing	81.65	81.76	163.41	982.40
Entry Fees	0.00	124.00	124.00	633.00
T & M Hire	0.00	2,379.50	2,379.50	332.00
Coaching	0.00	5,728.80	5,728.80	4,845.00
IS Match	0.00	3,338.00	3,338.00	1,056.00
Army TR Champs	0.00	119.00	119.00	0.00
Imperial	0.00	0.00	0.00	82.50
RO Certificate	0.00	44.00	44.00	169.00
Courses	299.25	14,597.52	14,896.77	9,205.90
Ammo	0.00	34,802.52	34,802.52	7,116.99
Range Hire	0.00	2,505.80	2,505.80	1,320.00
IS LR Match	0.00	1,915.06	1,915.06	0.00

CHARITY COMMISSION REPORT 2021

Purchase	0.00	113.32	113.32	927.00
CT ODS Trg	0.00	2,655.79	2,655.79	0.00
Training	0.00	640.00	640.00	7,161.84
T2T	0.00	205.00	205.00	0.00
Army TP Champs	0.00	1,452.80	1,452.80	0.00
Clays & Carts	0.00	0.00	0.00	4,298.43
Team Dinner	0.00	0.00	0.00	253.00
Ground Hire	0.00	0.00	0.00	2,930.00
Army CT Champs	0.00	253.35	253.35	0.00
Open Meeting	0.00	2,756.00	2,756.00	1,581.00
Imperial Ent	0.00	77.45	77.45	0.00
Club Champs	0.00	324.48	324.48	0.00
Insurance	1,391.59	62.16	1,453.75	0.00
Stationary	154.00	0.00	154.00	124.97
Postage	114.78	0.00	114.78	96.18
IE Fees	0.00	0.00	0.00	924.00
FAC	0.00	0.00	0.00	200.00
Affiliation fees	1,188.00	469.00	1,657.00	683.25
ASCB SEPF Grants	15,888.82	0.00	15,888.82	14,993.46
ASCB Scholarship Grant	8,440.00	0.00	8,440.00	3,760.00
ASCB SOTR Grants	750.00	0.00	750.00	725.00
Prop Depreciation	946.69	0.00	946.69	487.18
Prop W/O	0.00	0.00	0.00	72.39
Licence fee	386.00	0.00	386.00	180.00
TV Licence	159.00	0.00	159.00	157.50
BT Broadband	1,007.28	0.00	1,007.28	903.72
Oversea Tour	0.00	0.00	0.00	8,730.00
Totals	50,218.28	100,677.14	150,895.42	121,516.96

S10 Separate Material Item of Expense:

	Unrestricted £	Restricted £	Year Total £	Last Year £
Separate Material Item of Expense	0.00	0.00	0.00	0.00
Totals	0.00	0.00	0.00	0.00

CHARITY COMMISSION REPORT 2021

S11 Other (exp):

	Unrestricted £	Restricted £	Year Total £	Last Year £
Other (exp)	0.00	0.00	0.00	0.00
Totals	0.00	0.00	0.00	0.00

S14 Net gains/(losses) on investments:

	Unrestricted £	Restricted £	Year Total £	Last Year £
Unrealised Gain on Inv	42,495.00	0.00	42,495.00	25,757.00
Unrealised Loss on Inv	0.00	0.00	0.00	-15,572.55
Totals	42,495.00	0.00	42,495.00	10,184.45

S17 Transfers between funds:

	Unrestricted £	Restricted £	Year Total £	Last Year £
Transfer	40,000.00	-40,000.00	0.00	0.00
Totals	40,000.00	-40,000.00	0.00	0.00

S18 Gains/(losses) on revaluation of fixed assets:

	Unrestricted £	Restricted £	Year Total £	Last Year £
Gains/(losses) on revaluation of fixed assets	0.00	0.00	0.00	0.00
Totals	0.00	0.00	0.00	0.00

S19 Other Gains (losses):

	Unrestricted £	Restricted £	Year Total £	Last Year £
Other Gains (losses)	0.00	0.00	0.00	0.00
Totals	0.00	0.00	0.00	0.00

ARMY RIFLE ASSOCIATION

England & Wales - Charity number 1181714

Accounts

CHARITY COMMISSION REPORT 2020



THE ARMY RIFLE ASSOCIATION (ARA) A CHARITABLE INCORPORATED ORGANISATION REGISTERED CHARITY 1181714

TRUSTEES' OPENING ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

REFERENCE AND ADMINISTRATIVE INFORMATION

1. The ARA is an autonomous non-public body established in 1893 to improve the shooting performance of the Army. It is a Charitable Incorporated Organisation (CIO), Registered Charity, number 1181714, and is based at the following address:

HQ ARA
Hythe Lodge
The National Shooting Centre
BISLEY
Surrey
GU24 0NY

2. The ARA's governing instrument is its Constitution, which was registered by the Charity Commission on 23 January 2019. On the 31 December 2019 it received all property assets, undertaking and Staff of an unincorporated charity, Registered Charity Number 1181714, also named the ARA, this is the Report and Accounts for 2020.

The principal appointments are:

a. **Council and Trustees:**

Brig T Seal	Chairman.
Col M Simpson	Deputy Chairman.
Brig A Sturrock	Trustee.
Col C Sykes	Trustee.
Lt Col H Burden	Hon Treasurer.
Lt Col Valdes-Scott	Trustee.
Lt Col TW Hope MBE	Trustee.
Lt Col (Retd) CST Lehmann	Trustee.
Maj A R McLeod	Trustee.
Maj (Retd) R Smith	Hon Administrator.
Capt A McLean	Trustee.
Mr E Stuart-Bamford	Trustee.
WO1 Z Chasemore	Trustee.

b. **Secretariat** (Ministry of Defence paid staff):

Maj (AIW) A G Kyle	Secretary.
Maj (Retd) Khusiman Gurung	Executive Officer and Accountant.
Mrs S Treumann	Chief Clerk.

CHARITY COMMISSION REPORT 2020

Mr M Pirie

Facilities Manager.

c. **Independent Examiner of accounts:** The ARA Independent Examiner is KW Steward Ltd and is based at the following address:

KW Steward Ltd
5 Oakfield Glade
Weybridge
Surrey
KT13 9DP

d. **Bankers:** The ARA Bankers are Holt's and Lloyds and are based at the following addresses:

Holt's
Lawrie House
Victoria Road
Farnborough
Hampshire
GU14 7NR.

Lloyds
115 Victoria Road,
Aldershot
Hampshire
GU11 1JQ

3. The Council monitors the constitution to ensure that it remains fit for purpose. The current Constitution directs the following policies of the ARA Charity:

a. **Objective.** To promote military efficiency by encouraging disciplined marksmanship amongst members of the Army, by means of competitions and otherwise.

b. **Governance.** The Association and its property are managed and administrated by a Council comprising the Governing Officers and other members elected in accordance with the constitution. The Governing Officers and other members of the Council are the charity trustees of the Association and in the ARA, constitution are together called "**The Trustees**".

c. **Trustee election.** Potential Trustees are identified by the Council from amongst members with a professional interest in the promotion of marksmanship and with specific knowledge or experience as required. The names of those identified are laid before the ARA AGM for adoption. Trustees hold their appointment for 4 years and are voted in at the ARA AGM in the Sep of the start of their tenure.

d. The ARA Council are keen to have a broad representation across all sporting disciplines and expertise from inside and outside the Army, particularly Charity Law and seek members who are in a position to provide experience and SME advice to the Council. The Council has representation currently from the following shooting disciplines:

- (1) Clay Target.
- (2) Target Rifle.
- (3) Target Pistol.
- (4) Smallbore Target Rifle.
- (5) Service Rifle.

CHARITY COMMISSION REPORT 2020

THE ASSOCIATION'S PURPOSE

4. The Association is vigorously promoting and improving standards of disciplined marksmanship throughout the Army. It organises a wide range of shooting competitions, regularly updating these through feedback. It consults with the Commanding Officer Small Arms School Corps (SASC) on amendments to the Defence Operational Shooting Competition (DefOSC); planning and assurance of the Risk to Life (RtL) during all Target Shooting and Service Shooting; and amendments to the publication "**Competition Shooting for the Army**". It encourages successful marksmen to coach and enthuse others throughout the Army both Regular and Reserve Forces. The ARA also promotes and organises the following Army Target Shooting Teams competitions for soldiers (both serving and veterans):

- a. Target Rifle.
- b. Target Pistol.
- c. Smallbore Target Rifle.
- d. Clay Target.

5. These Target Shooting disciplines support the development of many of the attributes needed in combat shooting in an enjoyable environment. Association members have successfully competed at International level including attendance at the Commonwealth Games in 2018 and several World Cups in 2019 and 2020.

6. The Association is fully supporting the Army's Elite Sports programme (AESP) Troops to Target (T2T) aimed at getting our soldiers to the Commonwealth Games, Tokyo Olympics and beyond.

7. High standards of shooting discipline and marksmanship contribute to success on operations and reduce the likelihood of casualties both to our own soldiers and among the uninvolved local civilian population. The public benefit of this is self-evident. In the course of promoting shooting activity the Association also improves the quality of life of injured and disabled soldiers by providing the means to attain skills and participate in competition. This is an integral part of the moral component of furthering military efficiency. The Association supports its objectives by:

- a. Acting as the governing body for Army Competition Shooting.
- b. Providing the Secretariat for the United Kingdom Armed Forces Shooting Committee (UKAFSC).
- c. Providing the Secretariat for the Army Operational Shooting Committee (AOSC).
- d. Providing the Secretariat for the Army Target Shooting Committee (ATSCom).
- e. Leading and providing administrative and logistical support to the AESP, T2T Olympic initiative 2024 and beyond.
- f. Providing administrative and logistical support to the Army Target Shooting Club (ATSC).
- g. Managing and maintaining all Army Target Shooting Teams and selected individuals.
- h. Facilitating the provision of Target Shooting supplies and equipment to the Army.
- i. Acting as the United Kingdom Armed Forces military focus for remedial and adaptive shooting.

CHARITY COMMISSION REPORT 2020

- j. Providing the Association link with the Army Sports Control Board (ASCB), for all matters relating to Army Sport, in particular Army Target Shooting activities at home and overseas.
- k. Providing the Army link to the following National Shooting Governing Bodies (NGB's):
 - (1) National Rifle Association (NRA).
 - (2) National Smallbore Rifle Association (NSRA).
 - (3) Clay Pigeon Shooting Association (CPSA).
- l. Providing basic, intermediate and instructor/coach courses for all Army Target Shooting disciplines.

ACTIVITIES AND ACHIEVEMENTS DURING 2020

8. **Target Shooting.** The Army Target Shooting disciplines have had a very turbulent year due to the ongoing impact that the COVID-19 restrictions and lockdowns had across the whole of Army Sport and Operational Shooting Competitions. A very small number of shooting activities were conducted by the disciplines following NGB, Government, Army HQ and Army Sports Control Board COVID-19 direction and protocols.

9. As lockdown measures were eased and when authorised to recommence, the ARA supported the following competitions/events during the 2020 Army Target Shooting season:

- a. Clay Target. 9 x Shotgun Skills Mods 1 & 2, 6 x Adv Shotgun Skills, 4 x Safety Officer, 3 x IDW & 1 x Level 1 Instructor (run between Jan-Mar & Sep-Nov 2020).
- b. Target Pistol. All Postponed due to COVID-19.
- c. Smallbore Target Rifle. All Postponed due to COVID-19.
- d. Target Rifle. 1 x Beginners Course run in Oct 2020.

10. **Operational Shooting.** The Defence Operational Shooting Competition (DefOSC) – for the Regular Army Operational Shooting Competition (AOSC) for all Three Services and the Reserve Forces, Army Reserve Operational Shooting Competition (AROSC) was cancelled in 2020 due to COVID-19 Restrictions.

11. **Overseas Competitions.** All overseas competitions for both Operational Shooting Teams and Army Target Shooting Teams were cancelled due to COVID-19 Restrictions on travel abroad.

- a. The following were cancelled for the British Army Combat Shooting Team (BACST):
 - (1) The Australian Army Skill at Arms Competition (AASAM), to be held in Puckapunyal.
 - (2) The Canadian Armed Forces Small Arms Concentration (CAFSAC), to be held in Ottawa.
- b. The following were cancelled for the British Army Reserve Operational Shooting Team (BAROST):
 - (1) The Armed Forces Skill at Arms Meeting (AFSAM), hosted by the National Guard Marksmanship Training Centre (NGMTC), to be held in Arkansas.

CHARITY COMMISSION REPORT 2020

12. **Troops to Target (T2T).** The athletes on the T2T programme trained from home for a vast majority of 2020 due to the COVID-19 restrictions on travel and training.
13. The ARA has organised the following training and courses to develop marksmanship across the Field Army in between the COVID-19 Lockdowns:
- a. Clay Target.
 - b. Target Rifle.
 - c. Smallbore Target Rifle.
 - d. Target Pistol.
14. The ARA comment on the following:
- a. The Defence Operational Shooting Competition (DefOSC).
 - b. Service Rifle Competitions and Matches.
 - c. Operational Shooting Competitions (Brigade and Divisional).
 - d. Target Shooting Competitions and Matches.
 - e. The Army Clay Target Policy.
15. The results of all competitions and activities were recorded along with reports from the various shooting committees and individuals charged with the Organisation of ARA activities.

REVIEW OF FINANCIAL AFFAIRS

16. **Income.** The principal sources of income are competition entry fees, investment interest, sales, members' subscriptions, and payments for Target Shooting activities in addition to the Army Sports Control Board Target Shooting support grants and a limited amount of sponsorship.
17. **Asset cover for funds.** An analysis of the assets attributed to the various funds is shown in the accounts. The Trustees consider the assets are sufficient to meet the Charity's obligations.
18. **Risk Assessment.** The Trustees have assessed the risk 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 operational conditions, should allow the risks identified to be mitigated to an acceptable level in its day to day operation.
19. **Reserves.** The Charity Commission defines reserves as that part of a charity's income funds that is freely available. Reserves are therefore the resources the charity has or can make available to spend for any or all of the charity's purposes once it has met its commitments and covered its other planned expenditure. At the end of the accounting period the Charity's reserves comprised the following:

Funds	2019	2020
Total funds per balance sheet	362,069.81	415,596.60
Less Capital property, Shop stock and ammo stock	-24,575.70	-29813.93
Restricted funds	-135,059.82	-141,912.32
Designated funds	-124,761.12	-88,430.67
Available Funds	£77,673.17	£155,439.68

CHARITY COMMISSION REPORT 2020

20. The designated funds (both employ part-time staff) are:
- a. Target Central, which receives the general element of Club members' subscriptions, administers membership, and makes grants to Club shooting discipline restricted funds, and
 - b. Mess, which covers the running of the Mess and Clubhouse, including contracted out bar and catering.
21. The Trustees have examined the needs and challenges of the Charity in both the short and medium terms, and consider that these reserves are necessary, to support its current activities and to allow the continuance of the Charity as a going concern to support the future of Army Target Shooting.
22. The Specific Purpose for the TARA Funds SPF no longer exists; these funds have been transferred to GPF under the small fund flexibility in the Charities Act 2011.

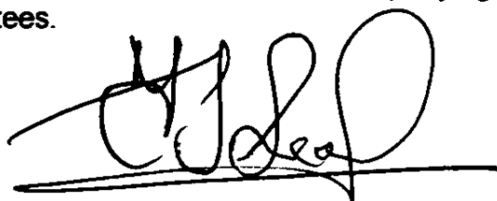
PUBLIC BENEFIT STATEMENT

23. The Trustees have complied with their duties to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties. See also para 3 above.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

24. Law applicable to charities in England and Wales requires the Trustees of the Charity 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 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. State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements.
 - d. Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the Charity will continue in operation.
25. The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the Charity and which enable them to ascertain the financial position of the Charity and ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking responsible steps for prevention and detection of fraud and other irregularities.

26. **This Report and the accompanying financial statements have been approved by the ARA Trustees.**



Signed: Brigadier Timothy Seal

ARA Chairman on behalf of the all Trustees

Dated: 20 October 2021

CHARITY COMMISSION REPORT 2020

Independent Examiner's Report to the Trustees

1. We report on the accounts of the Army Rifle Association for the twelve months ended 31 December 2020, which are set out on pages 8-19 of this report.
2. Respective Responsibilities of Trustees and Examiner:
 - a. As the charity's trustees you are responsible for the preparation of the accounts. You consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that independent examination is needed.
 - b. It is our responsibility to:
 - (1) Examine the accounts under section 145 of the Charities Act.
 - (2) Follow the procedures laid down in the General Directions given by the Charity Commission (under section 145 (5) (b) of the Charities Act).
 - (3) To State whether particular matters have come to my attention
3. Basis of Independent Examiner's Statement.
 - a. Our examination was carried out in accordance with General Directions given by the Charity Commission. 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 the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and 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.
4. Independent Examiner's Statement
 - a. In connection with our examination, no matter has come to my attention:
 - (1) Which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) To keep accounting records in accordance with section 130 of the Charities Act.
 - (ii) To prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act.
 - (iii) have not been met; or
 - b. To which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

KW Steward Ltd
Independent Examiner

CHARITY COMMISSION REPORT 2020

Statement of Financial Activities (SOFA) as at 31 December 2020

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds Carried Forward	Prior period total funds
	£	£	£	£	£
Income and endowments from:					
Donations and legacies	83,128.78	18,434.40		101,563.18	48,532.98
Charitable Activities	18,018.85	33,187.86		51,206.71	103,096.36
Investments	612.83	0.00		612.83	8,031.41
Other	880.00	11,472.00		12,532.00	4,918.00
Total	102,640.46	63,094.26	0.00	165,734.72	164,578.75
Total Expenditure on:					
Raising funds	790.70	84.72		875.42	1,512.89
Charitable activities	43,359.92	63,094.26		121,516.96	168,801.01
Total	44,150.62	78,241.76	0.00	122,392.38	170,313.90
Net gains/(losses) on investments	10,184.45	0.00		10,184.45	24,260.47
Net income/(expenditure)	68,674.29	-15,147.50	0.00	53,526.79	18,525.32
Transfers between funds	-22,000.00	22,000.00		0.00	0.00
Net Movement in Funds	46,674.29	6,852.50	0.00	53,526.79	18,525.32
Reconciliation of Funds					
Total funds brought forward	227,009.99	135,059.82		362,069.81	343,544.49
Total funds carried forward	273,684.28	141,912.32	0.00	415,596.60	362,069.81

CHARITY COMMISSION REPORT 2020

Army Rifle Association Balance Sheet as at 31 December 2020

		£ 2019	£ 2020
Fixed Assets			
Tangible Assets		11,154.27	6,351.04
	<i>Total Fixed Assets</i>	11,154.27	6,351.04
Current Assets			
Stocks		18,659.66	18,224.66
Investments		330,757.00	231,043.60
Cash at Bank and in Hand		55,525.67	106,950.51
	<i>Total Current Assets</i>	404,942.33	356,218.77
Liabilities			
Creditors: amounts falling due within one year		500.00	500.00
	<i>Net current assets/(liabilities)</i>	404,442.33	355,718.77
Total net assets or liabilities	<i>Total assets less current liabilities</i>	415,596.60	362,069.81
The funds of the charity:			
Restricted income funds		141,912.32	135,059.82
Unrestricted funds		273,684.28	227,009.99
	Total unrestricted funds	273,684.28	227,009.99
	Total charity funds	415,596.60	362,069.81

CHARITY COMMISSION REPORT 2020

Notes to the Accounts

1. Principal Accounting Policies:

- a. **Accounting Convention.** The financial statements are prepared under the historical cost convention as modified by the inclusion of investments at market value and in accordance with applicable accounting standards. In preparing the financial statements the charity follows best practice as set out in the Statement of Recommended Practice 'Accounting and Reporting by Charities' (SORP). The accounting conventions adopted are standard for those charities administered by the Army termed Service (Non-Public) Funds which were exempted by virtue of Statutory Instrument from registration under the Charities Act 2011.
- b. **Incoming Resources.** Income is recognised in the period in which the charity is entitled to receipt, and the amount can be measured with reasonable certainty. Grants from other agencies including donations and other income from activities are in furtherance of the charity's objects and are part of the general funds of the charity. A restricted fund is only recognised where this is an agreed and explicit condition of the grant or donor.
- c. **Intangible Income.** Due to the close collaborative relationship and the manner in which the charity's activities complement those of the Army, intangible income, reflected in time and use of premises, is not quantifiable or measurable and so is not recognised in the accounts.
- d. **Resources Expended and Basis of Allocation of Costs.** Expenditure is included when incurred or exceptionally where a commitment is made which requires an accrual when payment is to be made in the subsequent accounting period. Similarly, where prepayments are made in recognition of commitments falling due in a subsequent accounting period, the appropriate credit is entered in the accounts and reversed the following year. Any grants payable are included in the SOFA when approved by the Trustees. Expenditure is recognised in the period in which it is incurred. The majority of costs are directly attributable to specific activities. Irrecoverable VAT is charged to the activity for which it was incurred.
- e. **Governance Costs.** Governance costs are the costs of professional advice, holding trustee meetings or committee meetings associated with decision making, any fee for audit or independent examination and any fee incurred in the preparation, statutory filing, printing or copying of the annual report and accounts.
- f. **Capitalisation and Depreciation of Tangible Fixed Assets.** All assets having a purchase value of more than £500 are capitalised. The cost of tangible fixed assets are written off by equal annual instalments over their expected useful lives using the following methods of depreciation:
- (1) Furniture, fixtures and equipment - 10% to 50% reducing balance.
 - (2) Assets with a life of more than one year but with a purchase value of below £500 are written off in the year it is purchased and is not depreciated over the useful life of the asset.
- g. **Fixed Asset Investments.** Fixed asset investments are included at market value at the balance sheet date. Any gain or loss on revaluation is shown in the Statement of Financial Activities (SOFA) on page 06.
- h. **Stocks.** Purchased stocks are valued at the lower cost or net realisable value making due allowance for any obsolete or slow-moving items.
- i. **Funds Accounting.** Funds held by the charity are:

CHARITY COMMISSION REPORT 2020

(1) **Unrestricted Funds.** These are funds that can be used in accordance with the charitable objects at the discretion of the Trustees. Unrestricted funds comprise the General-Purpose fund and funds designated by the Trustees for particular purposes.

(2) **Endowment Funds.** The charity currently has no endowment funds.

(3) **Specific Purpose/Restricted Funds.** These are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular specific/restricted purposes. Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

j. **Heritage Assets.** In the course of the Association's history, the charity has acquired gifts, memorabilia, regalia, silverware, antiques and other historical artefacts. The value of these pieces is in large part derived from their close association with Corps/Regimental history which precludes the use of conventional valuation techniques being applied. Whilst the objects of the charity do not specifically include preservation and conservation, the pieces represent the tangible embodiment of the Association's history and foster enthusiasm for competitive marksmanship. Consequently, the Trustees consider the charity to hold heritage assets both for functional use and as an element of national history on behalf of the nation. Heritage assets acquired prior to 01 Apr 05 are therefore not capitalised on the balance sheet but a description of those assets is disclosed as part of the notes to the accounts. Heritage assets acquired after 01 Apr 05 where the purchase price is known, and which exceed £500.00 are included in the balance sheet at acquisition value but are not depreciated.

k. **Other Costs.** Other costs are those costs not incurred in: the undertaking of charitable activity in furtherance of the objects of the charity, i.e. in the provision of facilities, recreational programs or activities in furtherance of military efficiency, in the making of grants and donations, in the costs of generating funds, i.e. the costs incurred in trading or fundraising activity undertaken by the charity, in investment management costs, or in governance costs.

2. **Grants Made.** (Only required if total grants are over 5% of the charity's total expenditure).

3. The charity made no grants or donations to Institutions or individuals.

4. Related Party Transactions & Remuneration and Expenses

5. Whilst the charity has a close working relationship with the Army, there are no transactions with the Army which require disclosure under Charity SORP. The buildings in which the charity operates are owned and largely maintained by the MOD, and the majority of the staff are employed by the Army, but these resources are partially used for other Army purposes.

6. Analysis of Capital Property:

	Fixtures, Fittings & Equipment £	Motor Vehicles £	Total Funds Carried Forward £
Balance b/f	6,351.04		6,351.04
Additions	5,362.80		5,362.80
Disposals	72.39		72.39
Depreciation	487.18		487.18
Balance c/f	11,154.27	0.00	11,154.27

7. Target Rifles and ancillary equipment purchased through external grants from the Nuffield Trust etc. are held as Loan items on the Property Book at NIL value but are insured by the

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Association.

8. Total Value of Investments by Category:

	Value £
Carrying value (market value) at beginning of year	231,043.60
Add additions to investments at cost	89,528.95
Less disposals at carrying value	
Add/(deduct) net gain/(loss) on revaluation	10,184.45
Carrying value (market value) at end of year	330,757.00

9. Breakdown of Market Values at Year End:

	GPF/ Unrestricted	Restricted	Endowment	Total value	Income during year
	Value £	Value £	Value £	Value £	Value £
Investment properties					
Investments listed on a recognised stock exchange					
Investments held in unit trusts or other collective investment schemes	330,757.00			330,757.00	
Investments in subsidiary or connected undertakings and companies					
Securities not listed on a recognised Stock Exchange					
Cash held as part of the investment portfolio					
Other investments					
Total	330,757.00	0.00	0.00	330,757.00	0.00

10. List of Debtors:

Debtor	Date of Debt	Amount
Nil		
	Total	£0.00

11. There are no amounts falling after more than one year.

12. List of Creditors:

Creditor	Date of Credit	Amount
KW Steward Ltd	17/03/2021	£500.00
	Total	£500.00

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13. Paid Employees:

	This Year	Last Year
GROSS Wages Paid	12150.60	11831.59
Employers National Insurance Paid	24.93	105.00
Pension Contributions paid	Nil	Nil
Total Staff Costs	12175.53	11936.59

14. Give the number of employees who were engaged in each of the following activities:

	This Year	Last Year
Cost of Generating Funds	Nil	Nil
Charitable Activities	2	2
Other	Nil	Nil
Total	2	2

15. Governance Costs:

	This Year	Last Year
Audit or Independent Examination Fee and Financial Advice	500.00	500.00

16. Restricted Funds. A brief explanation of the nature and purpose of the Charity's Restricted Funds is to be provided:

Name of Restricted Fund	Purpose of Fund
Service Weapons	Support Service Shooting, the British Army Combat Shooting Team (BACST) and the British Army Reserve Operational Shooting Team (BAROST) Activities Home and Abroad.
Target Rifle (TR)	Support of TR Shooting and the Regular Army TR Team.
Smallbore Target Rifle (SB)	Support of SB Shooting and the Regular Army SB Team.
Target Pistol (TP)	Support of TP Shooting and the Regular Army TP Team.
Clay Target (CT)	Support of CT Shooting and the Regular Army CT Team.
ATSC-Target Rifle (TR)	Promotion of TR Disciplines Through the Army Club.
ATSC-Smallbore Target Rifle (SB)	Promotion of SB Disciplines Through the Army Club.
ATSC-Target Pistol (TP)	Promotion of TP Disciplines Through the Army Club.
ATSC-Clay Target (CT)	Promotion of CT Disciplines Through the Army Club.

17. **Heritage Assets.** Heritage assets that are owned by the charity but purchased/acquired prior to 1 Apr 05 are not included in the charity's capital property value. A list/description of these assets is below:

- a. The Association owns or has on long term loan a total of 215 items of silver and other presentation trophies associated with the many competitions run now and in the past. A number of trophies not currently in use are on loan to various Military Messes.
- b. The Association also has a large number of Honors boards hanging in the Association Mess which record the history of a number of the more Prestigious competitions and the Individual and Team winners of the event.
- c. Both sets of heritage items have their origins dating as far back as the 1890's.

18. Declarations:

- a. All of the Charity's commitments are provided for in the accounts.

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- b. No guarantees have been given to third parties.
- c. The Charity has not received any loans that are outstanding at the year end and secured on assets.
- d. The Charity has not granted any loans to institutions or companies connected to the Charity.
- e. The Charity did not make any ex-gratia payments during the year.
- f. Sufficient resources are held in an appropriate form to enable each fund to be applied in accordance with the restrictions imposed.
- g. The financial activities, assets and liabilities of all the Charity's branches or sections have been included.
- h. The trustees have not changed the year end date or the length of the Charity's financial year.
- i. All the Charity's operations are continuing operations and there were no operations discontinued or acquired during the year.
- j. No funds (un-restricted, designated, restricted or endowment) are in deficit at the balance sheet date.
- k. The Charity has no intangible assets other than those already described.
- l. There were no inter-fund loans outstanding at the balance sheet date.
- m. None of the Charity's functional fixed assets have been re-valued during the year and the Charity does not have a policy of revaluation of these assets.
- n. The Charity has no subsidiary companies.
- o. The Charity has no material fixed assets which have been capitalised and included in the balance sheet.
- p. Unless otherwise stated, no transfers have occurred between restricted funds and un-restricted funds. In the event that a transfer has taken place, full details of the reason for the transfer are disclosed in the Chairman of Trustees comments.
- q. All investments held are investment assets in the UK unless otherwise stated.

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SORP 2020 SOFA Details (December 2020)

A1 Donations and Legacies:

	Unrestricted £	Restricted £	Endowment £	Year Total £	Last Year £
Grant ASCB	37,900.00	5,000.00		42,900.00	22,000.00
Grant Team Army	0.00	0.00		0.00	4,500.00
Welfare Grants	5,700.00	0.00		5,700.00	0.00
ASCB SEPF	1,425.00	0.00		1,425.00	0.00
Grants	0.00	3,938.00		3,938.00	1,137.10
Clothing	15,849.58	896.40		16,745.98	13,655.55
Totals	83,128.78	18,434.40	0.00	101,563.18	48,532.98

A2 Charitable activities (inc):

	Unrestricted £	Restricted £	Endowment £	Year Total £	Last Year £
Donations	194.52	0.00		194.52	0.00
Cheque Rtn	59.33	1,118.57		1,177.90	0.00
Entry fee	0.00	497.70		497.70	3,146.60
Green Fees	0.00	495.00		495.00	980.00
Ammo	0.00	5,060.19		5,060.19	4,045.90
CTR Historic Event	0.00	496.00		496.00	2,030.00
Sponsorship	0.00	0.00		0.00	400.00
Eqpt Hire	0.00	0.00		0.00	5.00
Hythe Lodge	240.00	0.00		240.00	410.00
Subscription	13,425.00	6,749.00		20,174.00	20,880.00
Accommodation	2,645.00	0.00		2,645.00	11,187.50
Catering Contract	0.00	0.00		0.00	2,000.00
Locker's Fees	770.00	0.00		770.00	735.00
Room Hire	685.00	0.00		685.00	100.00
AOSC Entries	0.00	0.00		0.00	1,940.00
AROSC Entries	0.00	40.00		40.00	1,040.00
Sniper Match Entries	0.00	0.00		0.00	300.00
AR Pistol Champs	0.00	0.00		0.00	1,228.00
Methuen Cup	0.00	0.00		0.00	200.00
Army TR Champs	0.00	0.00		0.00	260.00
Courses	0.00	12,889.85		12,889.85	26,004.84
Match 118	0.00	0.00		0.00	40.00
IS Short Range	0.00	0.00		0.00	896.25
Team Dinner	0.00	0.00		0.00	900.00
Army TP Champs	0.00	0.00		0.00	360.00
IS Match	0.00	3,774.55		3,774.55	0.00
Army CT Champs	0.00	0.00		0.00	1,662.00
E & S Shoot	0.00	0.00		0.00	805.00
Open Meeting	0.00	1,237.00		1,237.00	19,173.55
Cocktail Eve	0.00	0.00		0.00	987.50
Opp Targets	0.00	0.00		0.00	631.00
Team Tour	0.00	830.00		830.00	157.22
Raffle	0.00	0.00		0.00	516.00
Club Champion	0.00	0.00		0.00	75.00
Totals	18,018.85	33,187.86	0.00	51,206.71	103,096.36

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A3 Other trading activities:

	Unrestricted £	Restricted £	Endowment £	Year Total £	Last Year £
Totals	0.00	0.00	0.00	0.00	0.00

A4 Investments:

	Unrestricted £	Restricted £	Endowment £	Year Total £	Last Year £
Bank interest	180.57	0.00		180.57	256.35
Dividends	432.26	0.00		432.26	7,775.06
Totals	612.83	0.00	0.00	612.83	8,031.41

A5 Other (inc):

	Unrestricted £	Restricted £	Endowment £	Year Total £	Last Year £
Rifle sales	600.00	0.00		600.00	150.00
Gun Hire	0.00	0.00		0.00	75.00
Firearms Admin	280.00	0.00		280.00	460.00
Overseas Tour fund	0.00	8,000.00		8,000.00	1,300.00
Team Training	0.00	3,472.00		3,472.00	2,933.00
Totals	880.00	11,472.00	0.00	12,352.00	4,918.00

B1 Raising Funds:

	Unrestricted £	Restricted £	Endowment £	Year Total £	Last Year £
Bank charges	790.70	84.72		875.42	1,512.89
Totals	790.70	84.72	0.00	875.42	1,512.89

B2 Charitable activities (exp):

	Unrestricted £	Restricted £	Endowment £	Year Total £	Last Year £
Messing	5.10	67.52		72.62	1,115.90
Grants	0.00	9,700.00		9,700.00	8,483.26
Shop expenses	0.00	0.00		0.00	40.74
Reloading bay	0.00	583.42		583.42	2,706.19
Accommodation	300.00	0.00		300.00	1,177.45
RD Chq	0.00	0.00		0.00	30.00
Paxton	300.00	0.00		300.00	528.00
Subscription	30.00	0.00		30.00	30.00
CTR Historic Event	0.00	979.00		979.00	468.00
Manuals and Badges	0.00	2,362.00		2,362.00	5,713.90
Rebate	0.00	6,565.00		6,565.00	3,425.00
Welfare Grants	0.00	4,248.00		4,248.00	0.00
Clubhouse Gen	4,293.36	0.00		4,293.36	2,664.82
Engraving	0.00	0.00		0.00	420.70
Rifle Purchase	0.00	0.00		0.00	4,773.20

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Trophies Repairs	0.00	0.00		0.00	382.26
Eqpt Maint	0.00	19.80		19.80	68.00
Army Team	0.00	0.00		0.00	187.50
Eqpt Purchase	0.00	2,403.44		2,403.44	9,980.82
Weapon Repair	0.00	66.00		66.00	1,390.70
Salaries	9,475.72	0.00		9,475.72	9,383.59
Inland Revenue	2,407.05	0.00		2,407.05	2,448.00
Refund Subs	320.00	172.55		492.55	780.00
ED Pay	0.00	0.00		0.00	189.00
Employee NI	267.83	0.00		267.83	110.96
Employer NI	24.93	0.00		24.93	105.00
Hythe Lodge	200.03	0.00		200.03	1,931.95
Bonus	1,794.50	0.00		1,794.50	0.00
AOSC Awards	0.00	0.00		0.00	1,612.78
AROSC Awards	0.00	0.00		0.00	1,182.56
AR Pistol Champs	0.00	0.00		0.00	683.66
Sniper Match	0.00	0.00		0.00	198.81
AOSC Other Cost	0.00	0.00		0.00	55.40
Methuen Cup	0.00	0.00		0.00	244.56
Int Reception	0.00	0.00		0.00	1,485.00
Clothing's	0.00	982.40		982.40	4,286.20
Entry Fees	0.00	633.00		633.00	3,519.60
T & M Hire	0.00	332.00		332.00	7,567.50
Coaching	0.00	4,845.00		4,845.00	849.90
Team Awards	0.00	0.00		0.00	294.00
IS Match	0.00	1,056.00		1,056.00	0.00
Imperial	0.00	82.50		82.50	0.00
RO Certificate	0.00	169.00		169.00	42.00
Courses	0.00	9,205.90		9,205.90	15,672.56
Ammo	0.00	7,116.99		7,116.99	5,189.60
Range Hire	0.00	1,320.00		1,320.00	900.00
Match 118	0.00	0.00		0.00	80.00
IS Short range Match	0.00	0.00		0.00	1,272.90
IS LR Match	0.00	0.00		0.00	269.12
Purchase	897.00	30.00		927.00	537.19
Training	0.00	7,161.84		7,161.84	8,435.59
Team Tour	0.00	0.00		0.00	5,000.00
Army TP Champs	0.00	0.00		0.00	588.82
Clays & Carts	0.00	4,298.43		4,298.43	12,780.64
Team Dinner	0.00	253.00		253.00	2,537.00
Ground Hire	0.00	2,930.00		2,930.00	0.00
Army CT Champs	0.00	0.00		0.00	215.82
Awards	0.00	0.00		0.00	1,164.12
Open Meeting	0.00	1,581.00		1,581.00	5,610.17
Cocktail Eve	0.00	0.00		0.00	1,150.55
Imperial Meeting	0.00	0.00		0.00	487.90
Imperial Ent	0.00	0.00		0.00	131.88
Opp Targets	0.00	0.00		0.00	930.00
Targetry	0.00	0.00		0.00	590.00
Insurance	0.00	0.00		0.00	1,111.49
Stationary	124.97	0.00		124.97	1,043.91
Travel Expenses	0.00	0.00		0.00	202.31

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Postage	96.18	0.00		96.18	127.12
IE Fees	924.00	0.00		924.00	594.00
FAC	200.00	0.00		200.00	145.11
Affiliation fees	420.00	263.25		683.25	1,144.25
Presentation	0.00	0.00		0.00	80.00
ASCB Operating Grants	0.00	0.00		0.00	3,900.00
ASCB SEPF Grants	14,993.46	0.00		14,993.46	13,684.25
Donations	0.00	0.00		0.00	700.00
ASCB Scholarship Grant	3,760.00	0.00		3,760.00	0.00
ASCB SOTR Grants	725.00	0.00		725.00	0.00
Prop Depreciation	487.18	0.00		487.18	590.14
Prop W/O	72.39	0.00		72.39	0.00
License fee	180.00	0.00		180.00	180.00
TV License	157.50	0.00		157.50	154.50
BT Broadband	903.72	0.00		903.72	824.16
Oversea Tour	0.00	8,730.00		8,730.00	0.00
BAROST (USA)	0.00	0.00		0.00	219.00
Totals	43,359.92	78,157.04	0.00	121,516.96	168,801.01

B3 Other (exp):

	Unrestricted £	Restricted £	Endowment £	Year Total £	Last Year £
Totals	0.00	0.00	0.00	0.00	0.00

B4 Net gains/(losses) on investments:

	Unrestricted £	Restricted £	Endowment £	Year Total £	Last Year £
Unrealized Gain on Inv	25,757.00	0.00		25,757.00	24,260.47
Unrealized Loss on Inv	-15572.55	0.00		-15572.55	0.00
Totals	10184.45	0.00	0.00	10184.45	24,260.47

C Transfers between funds:

	Unrestricted £	Restricted £	Endowment £	Year Total £	Last Year £
	22,000.00	-22,000.00	0.00	0.00	0.00
Totals	22,000.00	-22,000.00	0.00	0.00	0.00

D1 Gains/(losses) on revaluation of fixed assets:

	Unrestricted £	Restricted £	Endowment £	Year Total £	Last Year £
Totals	0.00	0.00	0.00	0.00	0.00

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D2 Actuarial gains/(losses) on defined benefit pen:

	Unrestricted £	Restricted £	Endowment £	Year Total £	Last Year £
Totals	0.00	0.00	0.00	0.00	0.00

D3 Other gains/(losses):

	Unrestricted £	Restricted £	Endowment £	Year Total £	Last Year £
Totals	0.00	0.00	0.00	0.00	0.00