

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.

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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.

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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 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.

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- 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.

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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:
- Clay Target.
 - Target Rifle.
 - Smallbore Target Rifle.
 - Target Pistol.
14. The ARA comment on the following:
- The Defence Operational Shooting Competition (DefOSC).
 - Service Rifle Competitions and Matches.
 - Operational Shooting Competitions (Brigade and Divisional).
 - Target Shooting Competitions and Matches.
 - 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

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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.

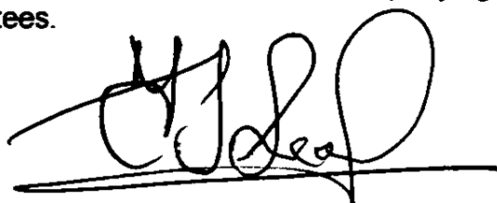
PUBLIC BENEFIT STATEMENT

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

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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

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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

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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

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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 excepted 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:

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(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 Value £	Restricted Value £	Endowment Value £	Total value Value £	Income during year 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