

Charity registration number: 277566

United Kingdom Practical Shooting Association

known as

UKPSA

Annual Report and Financial Statements

for the Year Ended 31 March 2025

United Kingdom Practical Shooting Association

known as UKPSA

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United Kingdom Practical Shooting Association

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Reference and Administrative Details

Chairman	C Gamlin
Trustees	A Williams G Cooper C Gamlin D Smith R Clifton C Toner S Davies J Lawley Morris M Spence G Guest T Wyborn T Ward M Brooks K Strowger
Charity Registration Number	277566
Principal Office	Alpha House 100 Borough High Street London SE1 1LB
Independent Examiner	J M Russell FCA Just Audit & Assurance Ltd 37 Market Square Witney Oxfordshire OX28 6RE
Bankers	TSB Bank PLC Hungerford

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Trustees' Report

The Trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2025.

Objectives and activities

Objects and aims

During the year, the Association has carried on as agreed with the Charity Commission and advancement of amateur sport.

The objects of the Association are still to:

1. The advancement of the amateur sport of Practical Shooting and Dynamic Marksmanship for the public benefit by:

- a) promoting public participation, practice and development in the sport; and
- b) the provision of instruction in the sport, including in the safe use of firearms.

2. To encourage skill in Practical Shooting by providing instruction and practice in the use of firearms amongst His Majesty's subjects so that they will be better fitted to serve their country in the Armed Forces, Armed Forces Reserve or any other organisation in which their services may be required in the defence of the realm.

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Trustees' Report (continued)

Objectives, strategies and activities

Following the emergence from COVID restrictions our events calendar has been extended to include the international competitions and our training programs have continued to increase. It should still be noted that membership of the association is not a requirement to participate in a safety course and that our safety courses also cover the handling of firearms in relation to public safety outside of the 'range' environs. In addition, Range Officer Seminars have started moving back to being delivered via classroom sessions and on range. Our standing with the police force remains high, and the excellence of our training is clearly recognised. The Home Office still recognise us as a National Governing Organisation (NGO).

During the last quarter of 2023, Council decided to expand on the Associations grant policy, to include Match Grants. These grants were intended to compel affiliated clubs to host more L1-3 matches across all disciplines throughout 2024, with an allocated budget supported by a new policy for consistency. This, combined with the club development grants, yielded significant interest from a number of clubs which subsequently reached a new record for the UKPSA of grants issued within a financial year. The Grants sub-committee reviewed applications and submitted to Council for final review and informed the applicants of their outcomes respectively. The Grant Awards totalled £64,423 and have improved infrastructure, facilities and equipped clubs to host quality matches going forward.

Training Expenses increase: The National Range Officers Institute (NROI) commenced 2024 with a drive to increase qualified match officials, due to a lower count of active RO's and CRO's across the region. Candidates who met the criteria for joining the NROI pathway were invited to a series of L1 and L2 seminars held in different locations to enable the majority of students to attend and be cost effective. The considerable take up of the training has not only yielded a much greater number of new RO's but also promoted several existing to CRO.

All Trustees and Match Officials were also obliged to complete Safeguarding and DBS checks as we may work with vulnerable people. New recruits will also undergo background checks on completion of their assessment.

The increase in National Championship expenses is due to the match officials allowances and Range Master expenses. The increase was decided due to a limited number of officials being available for matches, especially with a busy calendar of events across the region. That, combined with the new cohort of officials and SRO's led to the step change in expenditure.

There has been a significant uplift in cash flow, due to multiple international matches starting in 2024 with the Rifle World Shoot, then in 2025 the Mini Rifle, Handgun and Action Air World Shoots, along with the European Shotgun Championship. All of these events require prepayment for competitor slots and as a consequence a £20k sum was drawn (without penalty) from the Association reserve, to maintain stability and retain our ability to run and maintain the Association business expenses. As per current bylaws each competitor representing GB region is entitled to match apparel, adding further financial overhead due to the number of athletes (75).

The UKPSA is a member of the International Practical Shooting Confederation (IPSC), an international body that promotes the sport and fosters the spirit of international co-operation and friendship. This has also resulted in visits to GB events from a number of international competitors from a variety of different Countries.

Public benefit

The trustees have had due regard to guidance published by the charity commission on public benefit when exercising any powers or duties to which the guidance is relevant.

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Trustees' Report (continued)

The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

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Trustees' Report (continued)

Financial review

Policy on reserves

The Association intends to utilise its reserve on opportunities to develop and promote the sport whilst also wishing to accumulate a reserve to protect the membership against any legal challenges to the sport. The total reserves of the charity stand at £198,703.

Structure, governance and management

Nature of governing document

The Association's governance is in accordance with its constitution adopted on 6 November 1982 as amended in July 2020 by Charity Commission Scheme for the additional charitable object of advancement of amateur sport.

Recruitment and appointment of Trustees

Governance consists of five appointed officers comprising a Chairman, Treasurer, Secretary, Public Relations Officer and Director. These officials are elected each year at the Annual General Meeting. The Trustees of the charity are appointed from this list and currently comprise the Chairman, Secretary and Treasurer of the Association. Additionally, all voting members of Council have been appointed as Trustees of the Association and registered with the Charity Commission. Further Council members are then co-opted as required.

The full Council list can be viewed at <https://ukpsa.org/council/>
The UKPSA Constitution is available at
<https://ukpsa.org/documentation/shelves/official-documentation>

Major risks and management of those risks

Our risk register was implemented during 2001/02. In addition, the Trustees have reviewed the Association's Risk Plan and are satisfied that it is adequate and that the Association is actively managing the identified risks.

The continuance of a proposal to ban lead from ammunition remains a risk for the members of the UKPSA and other NGO partners across the UK. We continue to work with those partners to mitigate the necessity of a blanket ban on lead, but also to look at research into alternative solutions, possible derogations for sports use and the impact of a ban on the charitable objectives of the UKPSA specifically.

The annual report was approved by the Trustees of the charity on and signed on its behalf by:

.....
G Cooper
Trustee

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Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees of the charity on and signed on its behalf by:

.....
G Cooper
Trustee

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Independent Examiner's Report to the trustees of United Kingdom Practical Shooting Association

I report to the Trustees on my examination of the accounts of United Kingdom Practical Shooting Association for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity Trustees of United Kingdom Practical Shooting Association you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').


I report in respect of my examination of the United Kingdom Practical Shooting Association's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of United Kingdom Practical Shooting Association as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



.....
J M Russell FCA
Just Audit & Assurance Ltd

37 Market Square
Witney
Oxfordshire
OX28 6RE

Date:  25.03.25

United Kingdom Practical Shooting Association

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Statement of Financial Activities for the Year Ended 31 March 2025

	Note	Total 2025 £	Total 2024 £
Income and Endowments from:			
Donations and gift aid		34,424	22,021
Subscriptions and membership fees		84,750	85,980
Sale of merchandise		6,868	12,092
Bank interest receivable		4,541	4,774
Total income		130,583	124,867
Expenditure on:			
Purchase of merchandise		965	13,051
Rent and rates		1,026	-
Independent examiner fees		2,100	1,500
Legal and professional fees		3,409	1,263
Training		26,704	2,300
Insurance		43,905	41,945
Trade subscriptions		2,370	7,510
National championship expenses		19,281	5,605
Trophies		2,884	894
International championship expenses		3,046	17,443
Meeting expenses		2,342	1,326
Grant awards		64,423	90
Computer software and maintenance costs		5,360	420
Sundry expenses		3,694	-
Travel and subsistence		1,189	910
Promotion		5,574	6,343
Website costs		4,057	3,026
Bank charges		-	415
Amortisation of trademarks		145	145
Depreciation of furniture and equipment		1,718	1,356
Total expenditure		194,192	105,542
Net (expenditure)/income		(63,609)	19,325
Net movement in funds		(63,609)	19,325
Reconciliation of funds			
Total funds brought forward		262,312	242,987
Total funds carried forward	11	198,703	262,312

The notes on pages 11 to 16 form an integral part of these financial statements.

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Statement of Financial Activities for the Year Ended 31 March 2025 (continued)

All of the charity's activities derive from continuing operations during the above two periods.

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(Registration number: 277566)
Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Intangible assets	6	105	250
Tangible assets	7	<u>9,307</u>	<u>6,263</u>
		<u>9,412</u>	<u>6,513</u>
Current assets			
Stocks		27,762	25,426
Debtors	8	17,388	32,051
Cash at bank and in hand	9	<u>144,684</u>	<u>204,598</u>
		189,834	262,075
Creditors: Amounts falling due within one year	10	<u>(543)</u>	<u>(6,276)</u>
Net current assets		<u>189,291</u>	<u>255,799</u>
Net assets		<u>198,703</u>	<u>262,312</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>198,703</u>	<u>262,312</u>
Total funds	11	<u>198,703</u>	<u>262,312</u>

The financial statements on pages 8 to 16 were approved by the Trustees, and authorised for issue on 29th June 2025 and signed on their behalf by:

.....
G Cooper
Trustee

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Notes to the Financial Statements for the Year Ended 31 March 2025

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

United Kingdom Practical Shooting Association meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Subscriptions, membership fees and other income

Income that is attributable to annual subscriptions is deferred and released to the Consolidated Statement of Financial Activities over the period to which the membership relates. Life membership subscriptions are amortised on a straight line basis over a period of twenty years.

Gift Aid income resulting from membership is matched to the period to which it relates.

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

A great amount of time, the value of which is not reflected in these financial statements, is donated by our volunteers. Volunteers play a vital role in our shop operations, competition organisation and back office administration.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and Trustees meetings and reimbursed expenses.

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Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Intangible assets

Intangible assets are stated in the Balance Sheet at cost less accumulated amortisation and impairment. They are amortised on a straight line basis over their estimated useful lives.

Tangible fixed assets

Tangible assets are stated in the Balance Sheet at cost less accumulated depreciation and impairment. They are depreciated on a straight line basis over their estimated useful lives.

Amortisation

Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Amortisation method and rate
Trademarks	10% straight line

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture and equipment	10% straight line

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks.

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees discretion in furtherance of the objectives of the charity.

2 Expenditure on charitable activities

		Unrestricted funds General	Total 2025	Total 2024
	Note	£	£	£
Governance costs	3	6,535	6,535	2,763

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Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

		Total expenditure £
3 Analysis of governance and support costs		
Governance costs		
	Unrestricted funds General £	Total funds £
Independent examiner fees		
Examination of the financial statements	2,100	2,100
Legal fees	3,409	3,409
Other governance costs	1,026	1,026
Total for 2025	6,535	6,535
Total for 2024	2,763	2,763

4 Trustees remuneration and expenses

During the year the charity made the following transactions with Trustees:

7 trustees (2024 - 1) had expenses reimbursed during the year for travel, meeting and accomodation totalling £ 1,913 (2024: £ 699)

No Trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

There was no indemnity insurance paid during the year (2024 £nil)

5 Taxation

The charity is a registered charity and is therefore exempt from taxation.

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Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

6 Intangible fixed assets

	Trademark £
Cost	
At 1 April 2024	<u>1,447</u>
At 31 March 2025	<u>1,447</u>
Amortisation	
At 1 April 2024	1,197
Charge for the year	<u>145</u>
At 31 March 2025	<u>1,342</u>
Net book value	
At 31 March 2025	<u>105</u>
At 31 March 2024	<u>250</u>

7 Tangible fixed assets

	Furniture and equipment £
Cost	
At 1 April 2024	15,105
Additions	<u>4,762</u>
At 31 March 2025	<u>19,867</u>
Depreciation	
At 1 April 2024	8,842
Charge for the year	<u>1,718</u>
At 31 March 2025	<u>10,560</u>
Net book value	
At 31 March 2025	<u>9,307</u>
At 31 March 2024	<u>6,263</u>

8 Debtors

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Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

	2025 £	2024 £
Prepayments	300	-
Other debtors	17,088	32,051
	<u>17,388</u>	<u>32,051</u>

9 Cash and cash equivalents

	2025 £	2024 £
Cash at bank	<u>144,684</u>	<u>204,598</u>

10 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	543	543
Other creditors	-	2,733
Accruals	-	3,000
	<u>543</u>	<u>6,276</u>

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Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

11 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
Unrestricted				
General	<u>262,312</u>	<u>130,583</u>	<u>(194,192)</u>	<u>198,703</u>
	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted				
General	<u>242,987</u>	<u>124,867</u>	<u>(105,542)</u>	<u>262,312</u>

12 Related party transactions

There were no related party transactions in the year.