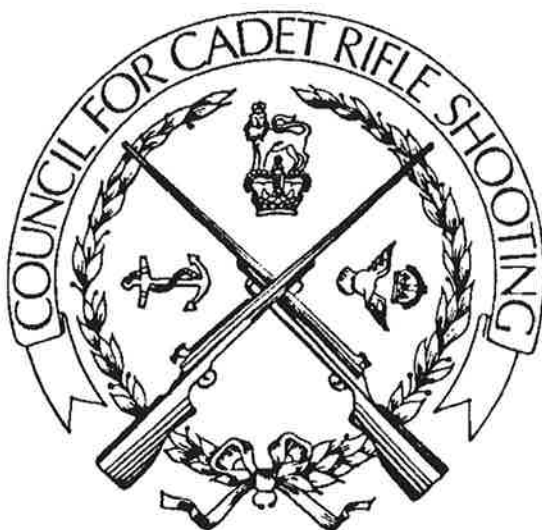


COUNCIL FOR CADET RIFLE SHOOTING

(A Charitable Incorporated Organisation - registered charity number 1151650)



BOARD OF TRUSTEES

ANNUAL REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2018

COUNCIL FOR CADET RIFLE SHOOTING (CCRS)

A Charitable Incorporated Organisation (Registered Charity No. 1151650)

THE TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2018 INCLUDING THE FFENNELL CADET RIFLE SHOOTING TRUST FUND (3011068)

LEGAL AND ADMINISTRATIVE INFORMATION

1. CCRS was formed in 1969 through the amalgamation of several associations and committees to serve the rifle shooting interests of the cadet youth organisations: the Combined Cadet Force (CCF), the Sea Cadet Corps (SCC), the Army Cadet Force (ACF) and the Air Training Corps (ATC). It is directly supported by the Ministry of Defence (MoD). In 1982 it was registered as an unincorporated charity, number 284838. On 15 April 2013 a Charitable Incorporated Organisation (CIO) also named CCRS was registered. On 31 December 2013 the CIO received all the property assets, undertaking and staff of the unincorporated CCRS, which was subsequently removed from the Register of Charities. CCRS is based at Derby Lodge, Bisley Camp, Brookwood, Woking, Surrey GU24 0NY.

2. CCRS' governing document is its Constitution adopted on 4 March 2013 and amended on 5 March 2018. The Ffennell Cadet Rifle Shooting Trust Fund (3011068) came under the control of the unincorporated CCRS under a Charity Commission Scheme on 2 October 2002; the Scheme was amended with effect from 28 December 2013 and the linkage transferred to CCRS as a CIO.

3. Appointments within CCRS are:

a. Principal officers.

Chairman	- Major General IC Dale.
Treasurer	- Major General PJG Corp.

b. Trustees.

- Principal officers plus:

- Wing Commander G Campbell.
- WG Doe.
- Captain MJC Magan RN.
- Colonel T Mills.
- Major JWR Postle.
- Lieutenant Colonel NS Suffield-Jones.
- Colonel JS Wilson.

c. Secretariat.

General Secretary	- Lieutenant Colonel R D Bruce.
Shooting Manager	- Wing Commander P D C Turner.
Administrative Officer	- Mrs G Ansell.

d. Bankers – The Royal Bank of Scotland, Holts Farnborough Branch, Lawrie House, Victoria Road, Farnborough, Hampshire GU14 7NR.

e. Independent Examiner of Accounts – KW Steward Ltd, 5 Oakfield Glade, Weybridge, Surrey KT13 9DP.

OBJECTS, STRUCTURES AND RELATIONSHIPS

4. The objects of CCRS are:

- a. To encourage proficiency in target shooting among members of the Cadet Forces and thereby prepare them to play their part in the defence of the realm in either the Regular or Auxiliary Forces of the Crown.
- b. To inculcate principles of good citizenship, loyalty, discipline and a sense of responsibility amongst members of the Cadet Forces through the demands made by shooting for their teams or units.
- c. To provide assistance to pupils at schools, and to others undergoing service in voluntary youth organisations, with specialist facilities and training designed to improve the physical education and development of such persons as well as the development and occupation of their minds.

5. CCRS' work is facilitated through a formal Memorandum of Understanding (MoU) with the MoD; the charity has close practical links with the 4 cadet youth organisations. CCRS also has close relationships with the National Rifle Association, the National Small-Bore Rifle Association, the Clay Pigeon Shooting Association and British Shooting.

6. CCRS has a number of committees and a permanent secretariat. The secretariat is comprised of salaried staff whilst all other individuals are adult volunteers. CCRS' committees are responsible to trustees for the policies governing the conduct and administration of all shooting competitions, training and representative teams. Routine activities, and implementation of policies, are executed by the secretariat based at Derby Lodge.

REVIEW OF PROGRESS AND ACHIEVEMENTS

7. The tables below relate to reporting requirements in the MoU between CCRS and MoD.

8. **Security.**

Ser	Key indicator	Method of measurement	2018 Compliance Y/N
1	All firearms to be stored in an armoury compliant with JSP 440 and 482 or NGB regulations	Assurance reports by MoD and NGB parties	Yes
2	All ammunition to be stored in a magazine compliant with JSP 440 and 482 or NGB regulations	Assurance reports by MoD and NGB parties	Yes
3	Movement of arms and ammunition as per JSP 440.	Post event reports	Yes
4	Accountability for ammunition as per JSP 886 or NGB regulations	Post event reports	Yes
5	All personal and other sensitive data stored, accessed and distributed in accordance with DPA 98 and JSP 440	Assurance reports by MoD agents	Yes

6	Ensure that appropriate personal protective security measures in place for all training as per JSP 440	Assurance reports by MoD agents	Yes
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9. Safety.

Ser	Key indicator	Method of measurement	2018 Compliance Y/N
7	Military competitions compliant with Cadet Ranges' pamphlet	Number of incidents	Yes – one minor incident reported through the range chain of command

10. Events.

Ser	Event	Attendance (individuals)				
		2018	2017	2016	2015	2014
8	Inter-Services' Cadet Rifle Meeting	384 firers-97 in butts	336 firers + 100 in butts	472	526	543
9	Schools'/CCF meeting	454 firers	470 firers	487	514	614
10	Cadet Inter-Services' Skill at Arms Meeting	232 firers-58 in butts	212 firers + 53 in butts	260	260	260
11	Cadet Inter-Services' Small-bore Championships	20	30 firers	30	10	20
12	Cadet National Clay Championships	144 firers	128 firers	128	153	174
13	Cadet Imperial	43 firers	33 firers	44 (1 st yr of comp)	-	-

11. International teams (included in MoU).

- a. British Cadet Rifle Team (U18 - The Athelings) to Canada: successful tour completed.
- b. UK Cadet Rifle Team (U17) to Jersey: successful tour completed.
- c. Royal Canadian Army Cadet National Rifle Team to UK: successful tour hosted.

12. International teams (not included in MoU).

- a. GB U19 team to Republic of South Africa: successful tour completed.
- b. Republic of South Africa Junior Team to UK: successful tour hosted.

PUBLIC BENEFIT

13. Trustees have had due regard to Charity Commission Guidance on Public Benefit. Nearly 1400 cadets took part in central events. It is not possible to quantify the exact numbers that benefited from the activities of CCRS' non-central activities but it is likely to be several thousand.

SAFEGUARDING

14. CCRS has a detailed safeguarding policy based on MoD cadet guidelines. It is reviewed periodically and can be viewed on the CCRS website. There were no major safeguarding incidents in 2018.

REVIEW OF FINANCIAL ACTIVITIES AND AFFAIRS

15. The attached accounts show that CCRS' activities have been funded by the Ffennell Trust, sponsorship, membership subscriptions, donations, competition entry fees, investment interest, reserves and sales; while the administration and support for some events and tours was funded by Grants (non-contractual, so technically donations) from the Army through Headquarters Regional Command. Tours also required individuals' contributions. The funds of CCRS are in a satisfactory state and the charity is in a position to continue to provide services commensurate with its charitable objects.

16. Finally, the trustees wish to acknowledge the unquantifiable help of those many supporters who give voluntarily of their time, enthusiasm and expertise in the furtherance of our objects.

RISK ASSESSMENT

17. The trustees regularly assess the risks to which the charity is exposed including operational and financial risks. In the opinion of the trustees the Charity has established resources and review systems, which, under normal conditions, will allow risks identified to be mitigated to an acceptable level in its day to day operations.

RESERVES

18. The Charity Commission defines reserves as income which becomes available to the charity and is to be expended at trustees' discretion in furtherance of the Charity's objects, but is not yet spent, committed or designated. Fixed assets are deducted as they are not realisable and are needed for the charity to continue to function. At the balance sheet date CCRS' reserves comprised the following:

	31 Dec 18	31 Dec 17
	£	£
Total funds as per Balance Sheet	563,990	519,878
Deduct:		
Restricted + endowment + designated funds	390,084	394,999
Fixed assets	23,524	21,728
Charity reserves as at 31 Dec	150,382	103,151

19. Trustees have examined the needs and challenges of the Charity in both the short and medium terms along with the relevant financial forecasts. The trustees' reserve policy is to have sufficient to cover 6 months of operations, including a full season of competitions and tours, in the event of MoD Grants being discontinued. This reserve requirement totals around £220K reducing to approximately £135K if tours and overseas team visits were suspended. The current level of reserves is insufficient to meet this contingency. The trustees consider however, provided the MoD grant continues, that there will be no material uncertainty about the Charity's ability to continue as a going concern.

ASSET COVER FOR FUNDS

20. An analysis of the assets attributable to the various funds is shown in the accounts. These assets are sufficient to meet the charity's obligations.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

21. Law, applicable to charities in England and Wales, requires the trustees to prepare financial statements for each financial period, which give a true and fair view of the Charity's financial activities during the period, and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the Trustees should follow best practice and:

- a. Select suitable accounting policies and apply them consistently.
- b. Make judgements and estimates that are reasonable and prudent.
- c. Observe the methods and principles in the applicable Charities SORP.
- d. State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements.
- e. Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the Charity will continue in operation.

22. 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 for taking reasonable steps for the prevention and detection of fraud and other irregularities.



Major General IC Dale CBE
Chairman of Board of Trustees

10th July 2019

**COUNCIL FOR CADET RIFLE SHOOTING
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

1. I report on the accounts of the Council for Cadet Rifle Shooting - a Charitable Incorporated Organisation - for the twelve months ended 31 December 2018 which are set out on pages 7-11.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

2. As the charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 144 of the Charities Act 2011 (the 2011 Act) does not apply and that an independent examination is appropriate and is required.

3. It is my responsibility to:

- a. examine the accounts (under section 145 of the 2011 Act);
- b. to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145 (5) (b) of the 2011 Act);
- c. to state whether particular matters have come to our attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

4. My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit; consequently no opinion is given as to whether the financial statements present a "true and fair view" and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

5. In connection with my examination no matter has come to my attention:

a. which gives me reasonable cause to believe that in any material respect the requirements:

- (1) to keep accounting records in accordance with section 130 of the 2011 Act; and
- (2) to prepare accounts which accord with the accounting records and to comply with the accounting requirement of the 2011 Act.

have not been met; or

b. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



KW Steward Ltd
Independent Examiner

21st June 2019

COUNCIL FOR CADET RIFLE SHOOTING

A Charitable Incorporated Organisation (registered number 1151650)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD 1 JANUARY TO 31 DECEMBER 2018

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds 2018 £	Total funds 2017 £
Income and endowments						
Donations and legacies	2	286,035	85,268	0	371,302	319,406
Charitable activities	3	50,526	24,672	0	75,198	59,556
Investments	4	3,629	1	7,013	10,643	9,986
Other		225	0	0	225	70
Total		340,415	109,940	7,013	457,368	389,018
Expenditure						
Charitable activities	5	267,778	109,090	0	376,869	362,319
Other	6	8,492	117	0	8,609	6,686
Total		276,270	109,207	0	385,478	369,004
Net income/(expenditure) before investment gains/(losses)		64,145	733	7,013	71,890	20,014
Net gains/(losses) on investments		-8,036	0	-19,743	-27,779	16,833
Net income/(expenditure)		56,109	733	-12,730	44,111	36,847
Transfers between funds	11	-37,849	44,532	-6,683	0	0
Gains/(losses) on revaluation of fixed assets for the charity's own use		0	0	0	0	0
Net Movement in Funds		18,260	45,265	-19,413	44,111	36,847
Reconciliation of Funds						
Total funds brought forward		234,621	36,669	248,588	519,879	483,031
Total funds carried forward		252,881	81,934	229,175	563,990	519,879



Major General IC Dale CBE
Chairman of Board of Trustees

10th July 2019

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

BALANCE SHEET AS AT 31 DECEMBER 2018

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds 2018 £	Total funds 2017 £
Fixed assets						
Tangible assets	7	23,524	0	0	23,524	21,728
Total		23,524	0	0	23,524	21,728
Current assets						
Stocks		9,649	0	0	9,649	7,518
Debtors	8	819	1,571	0	2,390	3,201
Investments	9	185,019	0	165,794	350,813	275,512
Cash at bank and in hand	10	115,186	80,363	63,381	258,931	247,237
Total		310,673	81,934	229,175	621,782	533,468
Liabilities						
Creditors: amounts falling due within one year		81,316	0	0	81,316	35,317
Net current assets/(liabilities)		229,358	81,934	229,175	540,466	498,151
Total assets less current liabilities		252,881	81,934	229,175	563,990	519,879
Total net assets or liabilities		252,881	81,934	229,175	563,990	519,879
The funds of the charity						
Endowment funds	11	0	0	229,175	229,175	248,588
Restricted income funds		0	81,934	0	81,934	36,669
Unrestricted funds		252,881	0	0	252,881	234,621
Total charity funds		252,881	81,934	229,175	563,990	519,879



Major General IC Dale CBE
Chairman of Board of Trustees

10th July 2019

COUNCIL FOR CADET RIFLE SHOOTING

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2018

ACCOUNTING POLICIES

1. The principal accounting policies that have been adopted in the preparation of these accounts are as follows:
 - a. These accounts have been prepared on a historical cost basis and in accordance with the Statement of Recommended Practice on Accounting by Charities (FRS 102) apart from Investments which are on market value.
 - b. Stocks are valued at the lower of cost or net realisable value.
 - c. Fixed Assets.
 - 1) Rifles and equipment are included in the account at cost. Depreciation is provided on these assets, rifles at 10% reducing balance, barrels at 10% and other items at 20% both fixed balance per annum. Any net book value of assets that cease to be of value are written off.
 - 2) Trophies and historical assets held for competitions are treated as inalienable and not included in the accounts at a value. Any repair costs are written off as incurred.
 - d. Investments. Investments consist of common investment funds quoted on the London Stock Exchange and are included in the Balance Sheet at market value.
 - e. Recategorisation of lines below. This has resulted from the move to Paxton accounting software from the previous use of Sage, Excel and paper.

INCOME

	Unrestricted	Restricted	Endowment	2018 Total	2017 Total
2. Donations and legacies					
Membership <i>and donations</i>	5,460	0	0	5,460	7,763
Gift aid tax claimed	163	0	0	163	410
SBF Memorial Fund	225	0	0	225	4,625
Grants (Military)	275,025	76,500	0	351,525	300,607
Grants (Other)	5,162	8,768	0	13,930	6,000
	286,035	85,268	0	371,303	319,405
3. Charitable activities					
Non-central matches	2,508	0	0	2,508	2,244 consolidated from 2017
ISCRM	12,971	0	0	12,971	10,188
CISSAM	4,682	0	0	4,682	4,477
Clay Target	14,898	0	0	14,898	9,617
Cdt Imperial income	2,200	0	0	2,200	1,600
Other income	9,690	1,801	0	11,491	7,919 consolidated from 2017
Sponsorship income	2,500	1,102	0	3,602	3,800
Team contributions	1,080	21,769	0	22,849	19,713
	50,529	24,672	0	75,201	59,558
4. Investments					
Bank interest received	398	1	1	399	274
M&G Ffennell investment inc.	0	0	429	429	1,715
Blackrock investment inc.	2,099	0	6,583	8,683	7,997
Eden Tree investment income	1,132	0	0	1,132	0
	3,629	1	7,013	10,643	9,986
EXPENDITURE					
5. Charitable activities					
Non-central matches	3,748	0	0	3,748	2,900 consolidated from 2017
ISCRM costs	18,990	0	0	18,990	17,654
CISSIM costs	3,140	0	0	3,140	2,798
Clay target costs	12,048	0	0	12,048	8,676
Smallbore Winter League	0	0	0	0	21
Cdt Imperial cost	1,633	0	0	1,633	1,355
Schools Meeting	22,650	966	0	23,617	26,604
Sponsorship	4,700	0	0	4,700	5,597
Other costs	10,692	3,023	0	13,715	8,862
Team Training Maple Taste	5,184	126	0	5,310	0
RSA Juniors	6,270	0	0	6,270	0
Travel costs	0	39,111	0	39,111	30,556
Food & accommodation	226	37,009	0	37,235	40,922
Visit costs	0	4,260	0	4,260	4,580
Shooting costs	97	17,057	0	17,154	24,462
Clothing, medals and badges	2,802	7,478	0	10,281	10,470 consolidated from 2017
Salaries	61,685	0	0	61,685	77,810
PAYE/Employer NI	28,850	0	0	28,850	31,137
Pension contributions	40,652	0	0	40,652	15,899
Office costs	20,794	0	0	20,794	22,941 consolidated from 2017
Website and IT equipment	8,464	0	0	8,464	4,083 consolidated from 2017
Bank charges	74	61	0	136	263
Maintenance Cost	12,167	0	0	12,167	22,313
Depreciation of Assets	2,913	0	0	2,913	2,414
	267,779	109,091	0	376,873	362,317
6. Other expenditure					
Audit & accountancy	1,440	0	0	1,440	1,890
Other professional fees	4,683	0	0	4,683	2,111
Trustees/committees' exp	2,369	117	0	2,486	2,685
	8,492	117	0	8,609	6,686

	2018	2017						
	£	£						
7. Fixed Assets								
At cost or valuation at 1 January	68,045	68,045						
Additions during year	4,709	0						
Revaluation at year end	0	0						
	72,754	68,045						
Depreciation at 1 January	46,317	43,903						
Charge for year	2913	2,414						
	49,230	46,317						
Net Book Values								
At 31 December	23,524	21,728						
At 1 January	21,728	24,142						
8. Debtors								
Debtors	44	716						
Recoverable gift aid	573	410						
Accrued income	398	2,075						
Prepayments	1,376	0						
9. Investments Valuation at 31 December								
Black Rock Armed Forces Common Investment Fund(Ffennell)	165,794	184,157						
Black Rock Armed Forces Common Investment Fund(CCRS)	66,080	44,055						
Charibond Common Investment Fund (Ffennell)	0	47,300						
Eden Tree Investment	38,759	0						
Redwood Bank	25,180	0						
United Trust Bank	55,000	0						
	350,813	275,512						
10. Cash at Bank and in Hand								
Current Account - including petty cash	227,670	146,185						
COIF deposit account	31,262	100,041						
Ffennell Trust - COIF deposit account	0	1,011						
Foreign Currency	0	0						
	258,932	247,237						
11 Funds of the Charity								
	1 Jan 18	Income	Exp	Sur/def	Transfers	G/L	31-Dec-18	
Restricted Funds								
BCRT	36,899	39,597	36,586	3,011	0	0	39,911	
Ronnie Melville Equipment	9,339	Now part of General Fund					0	0
GB Under 19 Team	-11,219	21,564	26,872	-5308	16,526	0	0	
UK Cadet Rifle Team	3,144	11,696	9,623	2,073	0	0	5,218	
RSA Juniors	-1,495	Now part of Cadet Bisley Fund					0	0
RCAC NRT	0	37,082	36,127	955	35,850	0	36,804	
	36,668	109,939	109,208	731	44,532	0	81,933	
Endowment Funds								
Ffennell Trust Fund	248,588	7,013	0	0	-6,683	-19,743	229,175	
Unrestricted Funds								
General Fund	123,882	212,758	161,966	50,792	7,268	-8,036	173,907	
ACF	1,083	Now part of General Fund					0	0
	124,965	212,758	161,966	50,792	6,185	-8,036	173,907	
Designated Funds								
Athelings Association	8,082						-8082	0
Hospitality	35,952	Now part of RCAC NRT Fund					-35,952	0
Clay	0	15,060	12,443	2,618	0	0	2,617	
Other shooting	-86	18,269	9,291	8,978	0	0	8,893	
Cadet Bisley	0	64,242	54,520	9,722	0	0	9,722	
Derby Lodge	65,707	30,087	38,051	-7,964	0	0	57,744	
	109,655	127,658	114,305	13,354	-44034	0	78,976	
Total funds of the charity							563,991	