

**SCOTTISH ORIENTEERING ASSOCIATION**

**Charity Number: SC043563  
Company Number: SC334748**

**(A company limited by guarantee)**

**Directors' Report and Financial Statements  
for the year ended 31 December 2019**

**SCOTTISH ORIENTEERING ASSOCIATION**  
**Company limited by guarantee**

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**SCOTTISH ORIENTEERING ASSOCIATION**  
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**President's Report**

2019 was a good year for Scottish Orienteering.

The board saw a few changes. Splitting the chair and president roles has worked well to share the responsibilities previously held by one person, and the diversity of skills and experience was evident as we developed our new 4 year strategic plan. Unfortunately the Communications Director (Nick Barr) and the Operations Director (Keith Roberts) resigned during the year and proved difficult to replace immediately. It was a reminder that finding good volunteers for these roles takes time.

The new staff team gelled well under Fiona Keir's leadership and has demonstrated real commitment, enthusiasm and professionalism in all areas. Two of the RDOs increased their working time to handle the workload, and throughout 2019 we benefited from Paul Rayner's communications and marketing skills. This was a temporary post funded from reserves to provide extra support for communications and marketing and ceased at the end of the year.

sportscotland continued to support our sport. Over the past 4 years they have contributed over £300,000 to development and the benefits have been evident not only in the clubs (e.g. accreditation) and work with schools and young people, but also in sustaining our membership numbers in 2019, which were 1,230 seniors compared to 1,208 in 2018, and 670 juniors compared to 712 in 2018).

2019 was another active year for the sport. Scottish clubs put on 298 events, with 36,559 runs (25,300 senior and 11,259 junior). The SOA operations team (of mainly volunteers) supported this activity but as usual none of it would have been possible without a vast amount of club volunteer time and effort, and volunteer overload is a risk that merited work on a volunteer strategy that will be rolled out in 2020.

2019 was also one of the biennial Scottish 6 Days years. This was another very successful event which attracted nearly 3000 competitors, including 19% from overseas. The 6 Days only takes place due to volunteers and in 2019 approximately 500 volunteers contributed their time and skills. Income from the 6 Days also provides the main support for the SOA's non development activity. In the background preparations for WOC 2022 continued, including the appointment of Paul McGreal as the Event Director.

During 2019 we finally completed the competition review which was carried out to make sure that we are not doing too much, and that the events calendar fits with other objectives (e.g. the performance pathway). This will be tested with clubs and members in 2020.

The last year also saw some great performance from Scottish athletes. We had continued junior success at both Junior Home Internationals and the Junior Inter Regional competitions, extensive GB representation for Scottish athletes at WOC, JWOC, EYOC & JEC. Pride of place must go to Megan Keith (INVOC) and Grace Molloy (FVO) who won gold in the GB relay team at JWOC. Megan also won the prestigious Scottish Young Sportswoman of the Year award at the Scottish Women in Sport awards ceremony. This was fantastic for the profile of the sport, as was the appearance of the JOK sprint on the Adventure Show.

Behind the scenes the SOA passed a successful audit in August which was an important precursor to reviewing our 4 year strategic plan with sportscotland. This was well received and we are confident this will lead to a further 4 years' of financial support from sportscotland. Funding is always a challenge and we are constantly balancing the SOA budget. In 2019 we concluded that we needed to raise more from the sport to support non development activity. At the AGM members voted against a proposal to do this by raising event levies and we are working with clubs to find a more acceptable way forward.

Traditionally this report covers the accounting year but 2020 clearly warrants comment owing to the coronavirus pandemic. Fortunately, in the short term, the financial impact on the SOA is not significant. In the long term it is still very unclear when we will be able to resume our normal programme of events. Our most significant financial risk is the impact of the pandemic on Lochaber 2021 which we have started to manage by putting two of the staff on furlough. Other options will be considered as the situation evolves.

**SCOTTISH ORIENTEERING ASSOCIATION**  
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**Directors' Report for the year ended December 2019 (incorporating the Trustees' Report)**

The directors present their annual report together with the financial statements of the charity for the year ended 31 December 2019. The directors, who are also Trustees of the Scottish Orienteering Association for the purposes of charity law and who served during the year and up to the date of this report, are set out in the Reference and administrative information section of this report.

**Objectives and activities**

The charity's charitable purposes are:-

The advancement of public participation in sport; and the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended.

The objects as stated in the articles of association are:-

- to foster, encourage, promote and develop the Sport in all its forms and at all levels;
- to facilitate the development of constituent clubs and groups to provide orienteering facilities and activities in their local communities;
- to encourage the growth of public participation in recreational orienteering at regional, national and international level; and
- to promote outdoor learning in schools through the use of orienteering

Summary of Main Activities in relation to these Objects

A full list of activities can be seen in the articles of association. The main activities are:-

- to act as the national governing body of orienteering in Scotland;
- to affiliate to and assist other organisations having objects approved by the Company whether in Scotland or not;
- to act as an advisory body on all matters appertaining to the Sport;
- to raise the profile of the Sport through marketing and sponsorship; and
- to control, sanction and where necessary promote television and the media in all their aspects in regard to the Sport in Scotland;

For the purposes of achieving the objects of the Company, generally to advance and safeguard the interests of the Sport in Scotland

- to obtain, collect and receive money and funds by way of contributions, subscriptions, affiliation fees, donations, legacies, awards, grants, covenants or by organising functions or events;
- to provide opportunities for participants to compete against one another if they so wish;
- to conduct events and competitions;
- to make, vary, alter, maintain and enforce regulations and policies for the control and governance of the Sport in Scotland; to deliver a progressive sports development strategy;
- to promote or procure the teaching of the Sport; and
- to co-operate with schools etc. in the promotion of the Sport

**Achievements and Performance**

**Operations.** Keith Roberts retired as Operations Director in Nov 2019 and as a new director could not be identified at that time, the role was undertaken by the Acting President for the remainder of the year. A comprehensive Competitions Review was undertaken by Jon Musgrave with a view to presenting the outcome to a gathering of clubs in spring 2020 and subsequent formal approval of the adoption of its recommendations at the 2020 AGM. A many and varied programme of events successfully took place during the year including, the British Night Championships at Muir of Dinnet (MAROC) and the Scottish 6 Days at Strathearn.

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**Directors' Report for the year ended December 2019 (incorporating the Trustees' Report) continued**

**Communications.** During 2019 we employed Paul Rayner part time as the Communications and Marketing Manager. His initial focus was completion of the new website, which was launched in April and proved popular. SCORE continued to be a highly professional full colour publication under the expert guidance of Sheila Reynolds. Sheila completed a 3 year stint in December and hands over to Bridget Khursheed for 2020. The Communications and Marketing Director (Nick Barr) resigned from the board in the middle of the year. The Board opted to split the Communications and Marketing roles and Bridget Khursheed was co-opted as Communications Director early in 2020. While we were looking for replacements Nick's responsibilities were assumed by Paul with advice from Pamela Carvell, our Independent Director. The SOA team are now trained to use social media channels such as Twitter and Facebook and to post news stories and events to the website. A new SOA instagram channel is being developed and a regular SOA newsletter will also go out in 2020.

**Development.** The ongoing generous support of sportscotland has enabled our team of four part-time staff to continue to work effectively on the development of the sport. The main areas of focus have been maintaining membership levels and developing our coaching workforce in the clubs to support members at all levels in improving their orienteering skills and performance. Within membership, there is a need to focus on retaining members as well as attracting new people, and we are particularly looking to focus on young adults and how to keep juniors in the sport as they move away from home and education.

During the year the regional development officers have continued to work with clubs to achieve the first level in our club accreditation scheme. We have made good progress with this with a majority of clubs having achieved the accreditation, or be close to doing so, by the end of the year.

The importance of volunteers has been a key feature of the year. We have begun work on a volunteer strategy to cover the recruitment, recognition and reward of the volunteers who play such a vital role in our sport. Our young leader training programme has continued through the year with 40 young people achieving the award. We recognise the need to continue to support these young people to help develop orienteering in their club, school or youth group.

We continue to seek out new ways of growing orienteering and making it available to a greater number of people. We have been promoting use of the MapRun smartphone app and new courses have been appearing across the country. We are exploring how we can make orienteering more diverse by working with experts in the fields of autism and physical disabilities. We have recognised the opportunities presented by major events by running a project in schools in the 2019 6 Days area, leading to a number of young people going on to enjoy a training camp and take part in the big event. And we have begun the exciting task of exploring how best we can take advantage of WOC for the benefit of orienteering across Scotland.

**Performance.** The last year also saw some great performance from Scottish athletes. We had continued junior success at both Junior Home Internationals and the Junior Inter Regional competitions, extensive GB representation for Scottish athletes at WOC, JWOC, EYOC & JEC. Megan Keith (INVOC) and Grace Molloy (FVO) won gold in the GB relay team at JWOC. Megan also won the prestigious Scottish Young Sportswoman of the Year award at the Scottish Women in Sport awards ceremony.

**Welfare.** Scottish Orienteering was successfully re-accredited at Foundation Level of the Equality Standard for Sport. The Standard is a framework for assisting sports organisations to widen access and reduce inequalities in sport and physical activity from underrepresented individuals, groups and communities. This successful re-accreditation was achieved through the hard work of the staff within Scottish Orienteering. Additionally, Scottish Orienteering has joined the Scottish Governments Cross Party Working Groups on Sport. The Cross-Party Group for Sport provides a forum to support the development of sport and being active opportunities within Scotland. To ensure that sport / being active, and the benefits of sport has a high profile within the Scottish parliament.

## **Financial Review**

### **Income and Expenditure**

For the year to 31<sup>st</sup> December 2019, the SOA's total income was £183,462 (2018 - £238,317) and expenditure was £225,257 (2018 - £220,721).

**SCOTTISH ORIENTEERING ASSOCIATION**  
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**Directors' Report for the year ended December 2019 (incorporating the Trustees' Report) continued**

The main sources of income in 2019 were grant funding from **sportscotland** (£82,100), funding from the Scottish 6 Day Company (£45,040), and funding for ScotJOS (£23,381). The main differences compared with 2018 related to the British Championships 2018 - £36,150, reduction in ScotJOS income as 2019 was a "non-tour" year - £13,499 and completion of the Cairngorms Leader project in 2018 - £9,129.

The largest areas of expenditure in 2019 were staffing (£156,479) and ScotJOS (£19,876).

Overall expenditure in 2019 exceeded income by £41,795 reflecting planned use of surplus unrestricted reserves to invest in the sport, as reported last year. This compared with surplus income in 2018 of £17,596.

**Reserves and Reserves Policy**

At the end of 2019 the SOA's total reserves amounted to £201,005 (2018 - £242,800), of which £91,498 (2018 - £86,450) were held in restricted reserves (those funds that must be used for a specified purpose) and £109,507 (2018 - £156,350) in unrestricted reserves, which may be used for any purpose in support of the SOA's objectives.

The largest restricted funds relate to ScotJOS (£51,740) and **sportscotland** (£26,521). The level of reserves in both these funds is to some extent a matter of timing, with ScotJOS operating on an academic year basis and collecting its subscriptions and fees in the autumn for use up until the following summer and **sportscotland** operating on an April – March financial year, with the balance of funding at the end of each December broadly needed to cover expenditure in the following January – March.

The SOA's policy is to maintain sufficient unrestricted reserves to meet six months' operating costs in respect of salaries and other contractual commitments (in an Operations Reserve) and to provide for essential investment in equipment (in an Asset Replacement Reserve). The balance of unrestricted reserves (£19,507) is held in a general "Profit and Loss" reserve. In 2020 we budgeted to use £13,000 as a contribution towards the costs of our event manager post (£8,000) and elite and junior performance (£5,000). The balance on each reserve at the end of 2019 is shown below.

Reserve	Balance at 31 Dec 2019	Reserve Policy
Operations Reserve	£80,000	Retention of sufficient funds to meet six months' operating costs
Asset Replacement Reserve	£10,000	Provide for essential investment in equipment and reduce insurance costs
Profit and Loss Reserve	£19,507	£13,000 budgeted for use in 2020

**Impact of coronavirus**

In the short term little of our funding has been directly impacted by the coronavirus pandemic, with the majority of our income budget of £172,500 in 2020 coming from **sportscotland**, the Scottish 6 Day Company and membership fees which had mostly been received before the pandemic struck. Looking ahead, however, it seems inevitable that social distancing will continue in some form for a considerable time and it is very unclear when we will be able to resume our normal programme of events. A significant part of our annual expenditure is funded from the proceeds of Scottish 6 Day Events, so if the pandemic resulted in the cancellation of Lochaber 2021, or it proceeded but on a much reduced scale, we would face a significant financial pressure as a result.

**Investment powers, policy and performance**

In accordance with the Memorandum and Articles of Association, the Directors have considered that it is inappropriate to invest in stocks, shares and property in the UK and that surplus funds should be held in a mixture of current and investment accounts to minimise bank charges, optimise interest earned, maintain accessibility and minimise risk. This policy is under regular review.

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**Directors' Report for the year ended December 2019 (incorporating the Trustees' Report) continued**

**Risk assessment**

The directors have overall responsibility for ensuring that the charity has assessed the major risks to which it is exposed, in particular to the operations and finances of the charity. The directors recognise that the systems in place are designed to manage rather than eliminate the risk of failure to achieve the charity's objectives.

In order to improve the formal risk management process, the directors annually review the systems in place, and have:

- identified and evaluated the risks on an ongoing basis
- considered the types of risk to which the charity is exposed
- identified the level of acceptable risk
- assessed the likelihood of the risks concerned materialising
- assessed the charity's ability to reduce the incidence and impact of risks that do materialise
- compared the costs of implementing controls to the benefits obtained
- put in place a system for monitoring and reporting on risk and details of corrective action taken

The principal risks of the SOA are as follows:

1. **Loss of key volunteers and Board Members:** Two directors resigned in 2019 and further changes are expected in 2020. Finding replacements always proves challenging. In addition we are reliant on volunteers to run our schedule of high profile events. This is the focus of our volunteer strategy which we are developing.
2. **Lack of sufficient experienced event officials:** the many high profile events over the next few years, including WOC in 2024 along with Scottish 6 Days events in 2021 and 2023 all place a great strain on a limited pool of experienced officials. The likelihood that social distancing will be a feature of any event plans for the foreseeable future will also increase the strain on event officials. Development of our volunteers is one of our focus areas.
3. **Volunteer Burnout or Dissatisfaction:** Orienteering events of all levels could not take place without the tireless efforts of volunteers. Growing the sport places more strain on a limited pool of volunteers. A prolonged cancellation of the event programme also minimises opportunities for new officials to develop their skills.
4. **Loss of staff:** 2018 saw a significant staff turnover. Loss of staff is costly owing to lost skills and experience and the effort of recruitment. Root causes have been identified and processes implemented to enhance staff morale and retention.
5. **ICT security issue / loss of data:** There is an ever-present risk of ICT systems and / or data becoming compromised. To mitigate this we regularly review our ICT / data policies and processes.
6. **WOC 2024:** WOC 2024 is a large project for a relatively small organisation. Key risks are cost overruns and reputation loss if we fail to deliver a professional event. The coronavirus pandemic also adds significantly to the event's risk profile. The financial risk is being managed by using an experienced treasurer, and ring fencing delivery in the Scottish 6 Day entity. The delivery risk is being managed by recruitment of a professional event co-ordinator, supported by the SOA Events Manager.
7. **Inability to balance income with the level of expenditure and activity that our members would like from the SOA:** In 2019 we used £46,843 from our unrestricted reserve to develop the sport. In 2020 we have budgeted to use a further £13,000. Feedback from the competitions review has also identified demand from clubs for greater professional support. We will only be able to meet this demand if we can find ways to boost our levels of unrestricted income.

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**Directors' Report for the year ended December 2019 (incorporating the Trustees' Report) continued**

**Structure, governance and management**

Scottish Orienteering Association is a company limited by guarantee. It is registered in Scotland. It is governed by a Memorandum and Articles of Association and associated Bye-Laws.

**Management of the charity**

The Charity is governed by the Board of Directors who meet at least four times per year. The Directors of the company form the charity Trustees. Directors are elected at the Annual General Meeting of the company. They hold office for 3 years and are eligible for re-election for a further 3 years after which they are not eligible for re-election for 4 years. The composition of the Board is monitored on a regular basis to ensure that the members of the Board have the necessary skills and expertise required to govern the Charity. A budget is set annually in advance and submitted to the Directors for approval. The day to day running of the Charity is conducted by professional staff, led by the Chief Operating Officer (COO) reporting to the President. The Board of Directors comprises the following roles:

**Chair of the Board of Directors**, responsible for providing inclusive leadership to the Board of Directors to achieve effective governance and the agreed objectives of the SOA. The Chair also supports the President and Chief Operating Officer as required in the execution of their duties. He or she acts as an ambassador and the public face of the SOA, together with the Chief Operating Officer. In 2019 The Chair of the Board also fulfilled the role of Development Director.

**President**, responsible for the overseeing of the Chief Operating Officer and the operations of Scottish Orienteering. The President has a crucial role to play in the delivery of the organisation's strategic plan and in maintaining effective partnership with key stakeholders. The President works closely with the Chair to ensure the Board and the staff deliver the agreed strategic plan for the organisation within the resources available whilst upholding its agreed values. No one stood for the role of President in 2019 and the Strategy Director continued as Acting President.

**Development Director**, accountable for the development of the sport through SOA and club activities as well as volunteer development, such as for event organisers and coaches, and for highlighting development opportunities to the Board.

**Strategy Director**, accountable for advising the Board on strategy, and on planning.

**Finance Director**, accountable for agreeing the annual and long-term financial plans, maintaining the financial accounts and overseeing robust financial governance.

**Operations Director**, responsible for overseeing the day-to-day activities in the sport and highlighting to the Board operational opportunities or risks.

**Performance Director**, accountable for the development of talented athletes and the management of the Junior, Senior and Veteran Performance Squads, and relationships with the British Orienteering Performance Programme.

**Marketing Director**, accountable for the marketing of the SOA and its activities. In 2019 responsibility for Marketing and Communications was split into two Director roles, with Marketing currently vacant.

**Communications Director**, accountable for managing communications, both inside and outside the SOA.

**Safety and Policies Director**, accountable instilling a culture of safety in the SOA, ensuring compliance with legal requirements and maintaining policies that are fit for purpose.

**Secretary**, responsible for administering the business of the SOA Board as directed by the Board.

**Equality, Welfare & Diversity Director**, accountable for ensuring that we have policies that cover equality, welfare and diversity and oversight of the implementation of these policies.

**Independent Director**, who provides advice and oversight for the Board from an external perspective, including examples of best practice from other sports and organisations.



**SCOTTISH ORIENTEERING ASSOCIATION**  
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**Directors' Report for the year ended December 2019 (incorporating the Trustees' Report) continued**

**Director/trustee recruitment and induction**

New Directors are thoroughly vetted prior to appointment. They go through an induction process, are briefed on their legal responsibilities and supplied with a copy of The Memorandum and Articles of Association. They are advised on the aims and values of the Charity and the content of the SOA Strategy and Long Term Plan.

**Retirement of Directors**

In accordance with the Memorandum & Articles of Association, Directors are appointed for a three year term at the AGM but are eligible to seek to be re-appointed for a second three year term. The Board has the power to co-opt aspirant Directors to vacant positions in anticipation of formal election at the following AGM.

**Reference and Administrative Information**

**Charity Number:** SC043563

**Company Registration Number:** SC334748

**Directors**

<u>Current</u>	<u>Former</u>
Anne Hickling	Graham Gristwood (resigned January 2019)
Richard Oxlade	Pauline McAdam (retired June 2019)
Ben Hartman	Nick Barr (resigned July 2019)
Liz Orr (appointed September 2019)	Keith Roberts (resigned November 2019)
Bridget Khursheed (co-opted February 2020)	Pamela Carvell (resigned February 2020)
Tim O'Donoghue (co-opted February 2020)	Claire Ward (appointed June 2019, resigned July 2020)
Ade Chapman (co-opted March 2020)	Stephen Moffat (resigned August 2020)

**Principal Office Bearers**

Richard Oxlade (Acting President)  
Anne Hickling (Chair)  
Pauline McAdam (Secretary – retired June 2019)  
Liz Orr (Secretary – appointed September 2019)  
Ben Hartman (Finance Director)  
Fiona Keir (Chief Operating Officer and Company Secretary)

**Principal Address**

National Orienteering Centre  
Glenmore Lodge  
Aviemore, PH22 1QU

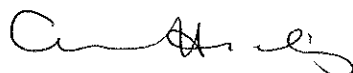
**Independent Examiner**

Brian Miller C.A.  
94 Blenheim Place  
Aberdeen, AB25 2DY

**Bankers**

Bank of Scotland  
8 Brandon Street  
Hamilton, ML3 8BZ

On Behalf of the Board,



Anne Hickling  
**Chair**  
6 September 2020



Richard Oxlade  
**President**

**SCOTTISH ORIENTEERING ASSOCIATION**  
**Company limited by guarantee**

**Independent Examiners' Report to the Trustees of Scottish Orienteering Association**

I report on the financial statements of Scottish Orienteering Association for the year ended 31 December 2019 which are set out on pages 11 to 20.

**Respective responsibilities of trustees and examiners**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that an audit is not required under company law and the audit requirement of Regulation 10(1)(a) to (c) for full accrued accounts of the Charities Accounts (Scotland) Regulations 2006 does not apply. It is my responsibility to examine the financial statements as required under section 44(1) (c) of the Charities and Trustee Investment (Scotland) Act 2005 and to state whether particular matters have come to my attention.

**Basis of independent examiners' report**

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 financial statements, 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, and consequently no opinion is given as to whether the accounts present a true and fair view and the report is limited to those matters set out in the statement below.

**Independent examiners' statement**

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 44(1) (a) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006; and
- to prepare accounts which accord with the accounting records and, comply with Regulation 8 for full accrued accounts of the Charities Accounts (Scotland) Regulations 2006

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Brian Miller C.A.

9 September 2020

**SCOTTISH ORIENTEERING ASSOCIATION**  
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Charity Number: SC043563  
 Company Number: SC334748

**Statement of Financial Activities, including Income and Expenditure  
 for the year ended 31 December 2019**

	Note	Unrestricted funds	Restricted funds	2019 Total	2018 Total
		£	£	£	£
<b>Income and endowments from:</b>					
Donations and legacies		56,312	99,978	156,290	178,882
Charitable activities		12,891	8,619	21,510	20,174
Event staging		-	-	-	36,150
Other trading activities		424	5,238	5,662	3,111
<b>Total Income</b>	<b>2</b>	<b>69,627</b>	<b>113,835</b>	<b>183,462</b>	<b>238,317</b>
<b>Expenditure on:</b>					
Raising funds		314	-	314	749
Charitable Activities		112,516	112,427	224,943	187,717
Event staging		-	-	-	32,255
<b>Total Expenditure</b>	<b>5</b>	<b>112,830</b>	<b>112,427</b>	<b>225,257</b>	<b>220,721</b>
<b>Net Income/(Expenditure)</b>		<b>(43,203)</b>	<b>1,408</b>	<b>(41,795)</b>	<b>17,596</b>
Transfers between funds	13	(3,640)	3,640	-	-
<b>Net Movement in Funds</b>		<b>(46,843)</b>	<b>5,048</b>	<b>(41,795)</b>	<b>17,596</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		156,350	86,450	242,800	225,204
<b>Total funds carried forward</b>		<b>109,507</b>	<b>91,498</b>	<b>201,005</b>	<b>242,800</b>

**SCOTTISH ORIENTEERING ASSOCIATION**  
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Charity Number: SC043563  
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**Balance Sheet**  
as at 31 December 2019

	Note	2019 £	2018 £
<b>Fixed assets</b>			
Tangible assets	8	12,064	6,633
Investments	9	3	3
		<b>12,067</b>	<b>6,636</b>
<b>Current assets</b>			
Stock	10	1,502	-
Debtors - amounts falling due within one year	11	11,968	17,730
Building society deposits		8,026	8,026
Cash at bank		178,127	232,134
		<b>199,623</b>	<b>257,890</b>
Creditors - amounts falling due within one year	12	(10,685)	(21,726)
<b>Net current assets</b>		<b>188,938</b>	<b>236,164</b>
<b>Net assets</b>		<b>201,005</b>	<b>242,800</b>
<b>Reserves</b>			
Restricted reserves	13	91,498	86,450
Unrestricted reserves	14	109,507	156,350
<b>Total members' funds</b>		<b>201,005</b>	<b>242,800</b>

The directors' statements required by Sections 475 (2) and (3) are shown on the following page, which forms part of this Balance Sheet.

The notes on pages 14 to 20 form an integral part of these financial statements.

**SCOTTISH ORIENTEERING ASSOCIATION**  
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**Balance sheet continued**

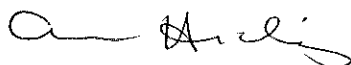
**Directors' statements in accordance with Section 475 (2) and (3)**  
**for the year ended 31 December 2019**

In approving these accounts as directors of the company, we hereby confirm:

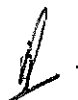
- (a) The financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006 and the Small Companies and Groups (Accounts and Directors' Report) Regulations 2008.
- (b) That for the year stated above the company was entitled to the exemption from audit conferred by Section 477 of the Companies Act 2006 relating to small companies;
- (c) That the members have not required the company to obtain an audit of its financial statements for the year in question in accordance with Section 476; and
- (d) That we acknowledge our responsibilities for complying with the requirements of the Act in respect to accounting records and the preparation of financial statements.
  - 1.) Ensuring that the company keeps accounting records which comply with Section 386; and
  - 2.) Preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit for the year then ended in accordance with the requirements of Section 396 and which otherwise comply with the requirements of this Act relating to financial statements, so far as applicable to the company.

These accounts have been prepared in accordance with the provisions of the Companies Act 2006 applicable to companies subject to the small companies' regime.

The accounts were approved by the Board on 4 September 2020 and signed on its behalf by



Anne Hickling  
Chair



Richard Oxlade  
President

6 September 2020

**SCOTTISH ORIENTEERING ASSOCIATION**  
**Company limited by guarantee**

**Notes to the financial statements**  
**for the year ended 31 December 2019**

**1. Basis of preparation and principle accounting policies**

**1.1 Basis of preparation of financial statements**

The Scottish Orienteering Association (the Company), is the governing body for the sport of orienteering in Scotland and works closely with **sportscotland** and the British Orienteering Federation to develop all aspects of the sport in Scotland. The Company meets the definition of a public benefit entity under FRS 102.

The financial statements are prepared on a going concern basis under the historical cost convention and in accordance with Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", the Charities SORP (FRS 102) second edition – October 2019, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006 (as amended). A summary of the principle accounting policies, which have been applied consistently, is set out below.

A more detailed analysis of income and expenditure is contained in the Appendix.

**1.2 Consolidated Accounts**

The Company has taken advantage of the exemption to prepare consolidated accounts conferred by section 383 of the Companies Act 2006 relating to small companies.

**1.3 Tangible fixed assets**

Tangible fixed assets are stated at cost less depreciation. Depreciation is calculated at rates estimated to write off the cost over their expected useful lives on the following basis:

Office equipment	20% straight line
IT and print equipment	20% straight line
Event equipment	20% straight line

**1.4 Investments**

Investments are included in the balance sheet of the Company at cost less any provision for impairment.

**1.5 Stocks**

Stocks of championship medals are included in the balance sheet of the Company at historic cost. Stock will be reviewed at the end of each year and any damaged or obsolescent stock will be written off.

**1.6 Debtors**

Debtors are included at their recoverable amounts.

**1.7 Creditors and provisions**

Creditors and provisions are included at the best estimate of their settlement amount.

**1.8 Income**

All income is included in the Statement of Financial Activities when the Company is entitled to the income and the amount can be quantified with reasonable certainty.

**1.9 Expenditure**

All expenditure is included on an accruals basis and is recognised where there is a legal or constructive obligation to pay.

**1.10 Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Directors. Restricted funds can only be used for particular restricted purposes falling within the objectives of the charity. Restrictions arise when specified by donor or when funds are raised for particular restricted purposes.

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**Notes to the financial statements**  
for the year ended 31 December 2019 continued

**2 Income**

	Note	Unrestricted funds	Restricted funds	2019 Total	2018 Total
		£	£	£	£
Membership Fees		11,209	16,024	27,233	41,391
Sportscotland Grant		-	82,100	82,100	81,645
Scottish 6-Day Event Company Ltd		45,040	-	45,040	41,590
Other Grant Income	3	63	1,854	1,917	14,256
<b>Total donations and legacies</b>		<b>56,312</b>	<b>99,978</b>	<b>156,290</b>	<b>178,882</b>
National Centre		1,600	-	1,600	3,410
Development Income		7,722	2,119	9,841	5,418
Event Levies		3,569	-	3,569	3,427
Other Income	4	-	6,500	6,500	7,919
<b>Total charitable activities</b>		<b>12,891</b>	<b>8,619</b>	<b>21,510</b>	<b>20,174</b>
<b>British Orienteering Championships</b>		-	-	-	<b>36,150</b>
<b>Total Trading Activities</b>		<b>424</b>	<b>5,238</b>	<b>5,662</b>	<b>3,111</b>
<b>Total Income</b>		<b>69,627</b>	<b>113,835</b>	<b>183,462</b>	<b>238,317</b>

**3 Other Grant Income**

This table was first created in 2014 to publicly acknowledge the support offered by Donors, Sponsors and Grant funding bodies to the SOA.

Donations	Unrestricted Funds	Restricted Funds	2019 Total	2018 Total
	£	£	£	£
Gift Aid (2018)	(2,295)	-	(2,295)	3,827
Gift Aid (2019)	2,000	-	2,000	-
Orienteering Foundation – Scottish Orienteering Young Leader	-	-	-	1,000
Tulloch Homes - Young Orienteer of the Year	-	-	-	300
Cairngorms Trust – LEADER project	-	-	-	9,129
Masterplan Adventure - SEDS	-	1,854	1,854	-
Other small donations	358	-	358	-
	<b>63</b>	<b>1,854</b>	<b>1,917</b>	<b>14,256</b>

In July 2019 HMRC issued guidance on claiming gift aid on membership subscriptions which clarified that while general SOA membership fees are eligible for gift aid, ScotJOS membership fees are ineligible. As a result we were unable to claim £2,295 for ScotJOS membership fees in 2018 which had been accrued in the 2018 accounts.

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**Notes to the financial statements**  
**for the year ended 31 December 2019 continued**

**4 Other Income**

Other Income	Unrestricted Funds	Restricted Funds	2019	2018
	£	£	£	£
FVO Club Development Officer	-	6,500	6,500	7,583
Other	-	-	-	336
	-	<b>6,500</b>	<b>6,500</b>	<b>7,919</b>

**5 Expenditure**

	Note			2019	2018
		Unrestricted funds	Restricted funds	Total	Total
		£	£	£	£
General Administration		13,199	1,861	15,060	15,820
National Centre		3,960	-	3,960	4,112
Professional staff costs	6	87,207	69,272	156,479	122,935
Other Development Expenditure		8,150	41,294	49,444	42,946
Miscellaneous Expenses	7	-	-	-	1,904
<b>Total Charitable Activities</b>		<b>112,516</b>	<b>112,427</b>	<b>224,943</b>	<b>187,717</b>
<b>Raising Funds</b>		<b>314</b>	<b>-</b>	<b>314</b>	<b>749</b>
<b>British Orienteering Championships</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>32,255</b>
<b>Total Expenditure</b>		<b>112,830</b>	<b>112,427</b>	<b>225,257</b>	<b>220,721</b>

The General Administration cost includes independent examination fees of £900 (2018 - £1,200)

**6 Remuneration**

Professional Staff Costs	2019	2018
	£	£
Salary costs	122,913	99,050
National Insurance	4,275	3,803
Pensions	9,004	6,550
Expenses Reimbursement	20,287	13,532
	<b>156,479</b>	<b>122,935</b>

In 2019 the SOA employed an average of 9 part time employees / 5 FTE (2018 – 7 / 4 FTE), none of whom earned more than £60,000.

In accordance with the Memorandum and Articles of Association, directors may only receive remuneration for services undertaken in the administration of the charity provided it is authorised by the Board and is within the limits laid down within the SOA financial policies. Directors do not receive any remuneration for services to the charity. Reimbursements of expenses totalling £777 (2018 - £1,609) were paid to 6 directors (2018 -8) during the year, principally for expenses incurred attending Board meetings.



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**Notes to the financial statements**  
for the year ended 31 December 2019 continued

**7 Miscellaneous Expenditure**

Miscellaneous Expenditure	Unrestricted	Restricted	2019	2018
	Funds	Funds	Total	Total
	£	£	£	£
Cairngorms Leader (COPE)	-	-	-	1,904
	-	-	-	<b>1,904</b>

**8 Tangible Fixed Assets**

	National Centre Building	Other Tangible Fixed Assets	Total
	£	£	£
<b>Cost</b>			
At 1 January 2019	1,000	37,168	38,168
Additions	-	9,304	9,304
Disposals	-	-	-
<b>As at 31 December 2019</b>	<b>1,000</b>	<b>46,472</b>	<b>47,472</b>
<b>Depreciation</b>			
At 1 January 2019	-	31,535	31,535
Disposals	-	-	-
Charge	-	3,873	3,873
<b>As at 31 December 2018</b>	<b>-</b>	<b>35,408</b>	<b>35,408</b>
<b>Net book value</b>			
<b>At 31 December 2019</b>	<b>1,000</b>	<b>11,064</b>	<b>12,064</b>
At 31 December 2018	1,000	5,633	6,633

**9 Investment**

The investment of £3 (2018: £3) represents the Company's 100% holding of the Scottish Orienteering 6-Day Event Company Limited. At February 2019, the end of their reporting year – a non 6-Day Event year, the Scottish Orienteering 6-Day Event Company made a deficit of £83,576 (2018 – surplus of £50,933). Total net assets were £67,610 (2018 - £151,186).

**10 Stock**

	2019	2018
	£	£
Championship Medals	1,502	-
	<b>1,502</b>	<b>-</b>

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**Notes to the financial statements**  
**for the year ended 31 December 2019 continued**

**11 Debtors and Prepaid Expenses**

	2019	2018
	£	£
Prepayment of Expenses	2,803	3,233
HMRC – Gift Aid receivable	3,531	3,827
Membership fees collected by BOF	2,834	-
Trade Debtors (mainly coaching course fees)	2,800	50
Leader (COPE project)	-	7,576
6 Day Event Co – WOC22, time and expenses	-	3,044
	<u>11,968</u>	<u>17,730</u>

**12 Creditors**

	2019	2018
	£	£
Staff Costs & Expenses	2,705	20,426
Club Development	4,667	-
Independent Examination Fee	900	900
Competitions Review	1,657	-
GPS Tracking Equipment / Software	756	-
Score & Web Costs	-	400
	<u>10,685</u>	<u>21,726</u>

**13 Restricted Funds**

	<b>Fund Balances Brought Forward</b>	<b>Incoming Resources</b>	<b>Outgoing Resources</b>	<b>Transfers</b>	<b>Fund Balances Carried Forward</b>
	£	£	£	£	£
Sportscotland - Staff	19,108	72,100	(64,687)	-	26,521
Sportscotland - Development	9,554	10,000	(22,489)	2,935	-
FVO CDO Agreement	5,966	6,500	(5,335)	-	7,131
Junior Squad Funds	47,530	23,381	(19,876)	705	51,740
Senior Squad Funds	4,252	1,854	-	-	6,106
BTO Solicitors - SOUL	40	-	(40)	-	-
<b>Total Restricted Funds</b>	<u>86,450</u>	<u>113,835</u>	<u>(112,427)</u>	<u>3,640</u>	<u>91,498</u>

The purpose of each restricted fund is as follows –

<b>Sportscotland</b>	Grant funding for development of orienteering, split between staff and other development costs. Operates on an April-March financial year, so the balance at 31 Dec is predominately for staff costs in the following January – March.
<b>FVO</b>	Grant funding for a club development officer
<b>Junior Squad</b>	Funding, principally from members of the junior squad and their families, for training and competition. Operates on an academic year, with collection of subscriptions / fees in the autumn, but many activities in the following calendar year
<b>Senior Squad</b>	Funding for elite training and competition

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The transfer between Unrestricted and sportscotland Development funds represents a balance of non-staff development costs over and above the grant funding awarded. The transfer between Unrestricted and Junior Squad funds represents an annual contribution towards Squad funds for 2019 of £3,000, less £2,295 for gift aid in relation to Junior Squad subscriptions in 2018 which we subsequently learned was ineligible.

**14 Unrestricted Reserves**

	Operations Reserve	Asset Replacement Reserve	Profit and Loss Reserve	Total
	£	£		£
At 1 January 2019	80,000	10,000	66,350	156,350
Income	-	-	69,627	69,627
Expenditure in year	-	-	(112,830)	(112,830)
Transfers	-	-	(3,640)	(3,640)
<b>At 31 December 2019</b>	<b>80,000</b>	<b>10,000</b>	<b>19,507</b>	<b>109,507</b>

The Operations Reserve was created in 2012 to ensure that SOA had at a sum equivalent to 6 months operating costs (staff plus National Centre running costs). It is reviewed annually. As at 31 December 2019, 6 months operating costs equates to £80,000.

The asset replacement reserve was created with the intention of self-insuring SOA assets. It is reviewed annually.

**15 Analysis of Net Assets Between Funds**

	Unrestricted Funds 2019	Restricted Funds 2019	Total 2019
	£	£	£
Tangible Fixed Assets	4,624	7,443	12,067
Current Assets	109,862	89,761	199,623
Current Liabilities	(4,979)	(5,706)	(10,685)
<b>Net Assets At 31 Dec 19</b>	<b>109,507</b>	<b>91,498</b>	<b>201,005</b>

	Unrestricted Funds 2018	Restricted Funds 2018	Total 2018
	£	£	£
Tangible Fixed Assets	6,636	-	6,636
Current Assets	162,198	95,692	257,890
Current Liabilities	(12,484)	(9,242)	(21,726)
<b>Net Assets At 31 Dec 18</b>	<b>156,350</b>	<b>86,450</b>	<b>242,800</b>

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**Notes to the financial statements**  
**for the year ended 31 December 2019 continued**

**16 Company limited by guarantee**

The liability of the company's members is limited to £1 in the event of the company being wound up.

The company operates a policy to deal with potential conflicts of interest. This includes maintaining a register of board members/directors interest, which details any contractual or financial relationship or position of authority with outside organisations. Whenever a board member/director has an interest in any item discussed by the Board, he/she takes no part in the discussion or decision making process.

The directors of the SOA are the sole shareholders of the Scottish Orienteering Six Day Event Company Limited. The Six Day Event Company is charged with organising the bi-annual Scottish Six Days event. Some of the proceeds of this event are paid by the Six Day Event Company to the Scottish Orienteering Association in the form of a quarterly grant, the amount of which is agreed bi-annually.

In 2019, The Six Day Event Company paid £45,040 (2018: £41,590) to the SOA and contributed £2,000 to ScotJOS for GPS tracking equipment.

**SCOTTISH ORIENTEERING ASSOCIATION**  
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**Appendix: Detailed Statement of Financial Activities aligned to AGM Report**

	Note	Unrestricted funds £	Restricted funds £	2019 Total £	2018 Total £
<b>Member Income</b>					
SOA membership fees – BO members		8,282	-	8,282	7,360
SOA membership fees – SOA only members		2,927	-	2,927	1,686
SOA/BOF event levies		3,569	-	3,569	3,427
Sales & equipment hire		273	-	273	44
SCORE advert income and costs		150	-	150	90
		<b>15,201</b>	<b>-</b>	<b>15,201</b>	<b>12,607</b>
<b>Grant Income</b>					
Sportscotland		-	82,100	82,100	81,645
Scottish 6-Day Event Company Ltd		45,040	-	45,040	41,590
Other Grant Income	3	63	1,854	1,917	14,256
		<b>45,103</b>	<b>83,954</b>	<b>129,057</b>	<b>137,491</b>
<b>National Centre</b>					
Courses		590	-	590	2,700
Map Sales/ROMP		187	-	187	211
Other		824	-	824	500
		<b>1,601</b>	<b>-</b>	<b>1,601</b>	<b>3,411</b>
<b>Development Income</b>					
Junior Squads income		-	23,381	23,381	36,880
Coaching course income		7,722	-	7,722	3,860
		<b>7,722</b>	<b>23,381</b>	<b>32,957</b>	<b>40,740</b>
<b>British Championships</b>					
		-	-	-	36,149
<b>Other Income</b>	4	-	6,500	6,500	7,919
		<b>69,627</b>	<b>113,835</b>	<b>183,462</b>	<b>238,317</b>
<b>General Administration</b>					
SCORE Magazine		1,977	-	1,977	3,321
Marketing and publicity		2,602	-	2,602	4,342
Administration		6,608	-	6,608	5,793
SOA only membership administration		314	-	314	749
Depreciation		2,012	1,861	3,873	2,364
		<b>13,513</b>	<b>1,861</b>	<b>15,374</b>	<b>16,569</b>
<b>National Centre</b>					
Courses		802	-	802	1,420
Office Costs		3,158	-	3,158	2,692
		<b>3,960</b>	<b>-</b>	<b>3,960</b>	<b>4,112</b>
<b>Development Expenditure</b>					
Professional staff costs	6	87,207	69,272	156,479	122,935
Club Development		-	8,824	8,824	(1,594)
Junior Squads expenses		-	19,523	19,523	31,831
Senior Squads expenses		2,313	-	2,313	2,910
Veteran Squad expenses		500	-	500	1,318
Coaching expenses		-	6,407	6,407	4,128
Other Development		3,680	6,540	10,220	4,353
Competitions' Review		1,657	-	1,657	-
		<b>95,357</b>	<b>110,566</b>	<b>205,923</b>	<b>165,881</b>
<b>British Championships</b>					
		-	-	-	32,255
<b>Miscellaneous Expenses</b>	7	-	-	-	1,904
		<b>112,830</b>	<b>112,427</b>	<b>225,257</b>	<b>220,721</b>
<b>Total Expenditure</b>					
		<b>(43,203)</b>	<b>1,408</b>	<b>(41,795)</b>	<b>17,596</b>
<b>Net Income / (Expenditure)</b>					
<b>Transfers</b>	13	(3,640)	3,640	-	-
		<b>(46,843)</b>	<b>5,048</b>	<b>(41,795)</b>	<b>17,596</b>
<b>Net Movement in Reserves</b>					

This page is for information only and does not form part of the accounts.