

**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 2014**

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

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

**Legal and Administrative Information**

**Charity Number:** SC043563

**Company Registration Number:** SC334748

**Registered Office**

National Orienteering Centre  
Glenmore Lodge  
Aviemore  
PH22 1QU

**Directors**

Pauline McAdam, Secretary (co-opted August 2013, formally appointed May 2014).

Ian McIntyre, Treasurer (appointed June 2011; re-elected May 2014)

Ross McLennan, Marketing & Communications Dir. (co-opted October 2013, formally appointed May 2014)

Claire Macpherson, Partnership Director (appointed June 2012)

Ian Doig, Development Director (appointed May 2014)

Terry O'Brien, Operations Director (appointed June 2010; re-elected June 2013)

Marsela McLeod, Performance Director (appointed June 2013)

Bill Melville, Development Director (co-opted November 2012; formally appointed June 2013; resigned May 2014)

**Company Secretary**

Colin Matheson, Professional Officer

**President (and Director)**

Roger Scrutton (appointed June 2012)

**Independent Reviewer**

Brian Miller C.A.

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**President's Report for the year ended December 2014**

This is our third Report since becoming a registered charity.

We continue to enthusiastically pursue our Objectives and Activities as detailed below. During 2014 we made excellent progress on raising public awareness of our sport in northern Scotland where the World Orienteering Championships were held in conjunction with the Scottish 6-Days festival of orienteering in July-August 2015. Over 5000 people attended every day. With the support of the Robertson and Davidson Trusts, we appointed a second Regional Development Officer in this area to support two more clubs in publicising the sport and providing more opportunities for local families, school children and the general public to participate. Club activities aimed specifically at young families seem to have been particularly popular. Youth groups and disabled members of the public are being catered for in this development work. We continued to be successful in attracting the interest of the local press to further promote our sport. Elsewhere in Scotland it is fair to say that participation and membership of clubs stabilised, following on from 2013 when a change in membership structure by the British governing body led to a large fall across the UK (8-9%) in these indicators. All indications are that 2015 will be a better year for growth.

2014 was a quieter year for volunteer development, but nevertheless we provided 50 coaches with CPD, trained 16 coaches for new qualifications, provided 10 club officials with CPD and trained another 10 event officials to new or higher levels. Much of this activity is financially supported by **sportscotland**. The Teaching Orienteering courses continued to be popular with school teachers from across Scotland and another approximately 100 were trained in the delivery of orienteering in schools. This ongoing upskilling programme permits us to reach more potential participants in orienteering or to improve the skills of those already orienteering for their greater enjoyment. However, we continued to be concerned that a great deal of effort put in by teachers and club volunteers in their local schools does not convert into regular participation by pupils and their families and conversion into club membership. We are investigating this issue in 2015.

In 2014 we continued to have affiliated to us 18 open clubs and 3 closed (university) clubs. These clubs organised 620 activities for their own club members, attracting about 8000 participations and 295 events open to all members of the public as well as club members, attracting about 24000 participations (N.B., this appears to compare poorly with 40600 in 2013, but in odd years we hold the Scottish 6-Days festival of orienteering which attracts another c. 18000 participations; corrected for this, 24000 is a slight increase on 2013). It was pleasing to see an increase in activity in universities, which we hope will be maintained. All open clubs run a programme of introductory events in local parks and woodlands to attract new participants, which cater for a lot of family participation. Although aimed at the more experienced orienteer, including visiting international athletes who were preparing for the World Championships in Scotland in 2015, we hosted a major event called "Race the Castles" which included Edinburgh, Stirling and Balmoral Castles in its venues. This was supported by Event Scotland, was a great success and raised the profile of orienteering in Scotland.

We continued our partnership with **sportscotland** as our principal funder, and with a number of local government authorities who support our activities with small grants and through their Active Schools programmes. We are extremely grateful for these partnerships, without which we would not be able to support our clubs in their activities and events. We also have a partnership agreement with Forestry Commission Scotland to facilitate access to the national forest estate. From its Club Development Fund, SOA made awards to clubs totalling £6,255 in 2014, thus supporting the development of sport in local communities. We also made financial contributions to the making of new maps of orienteering areas, thus widening access, and supported training courses for volunteers who organise activities and events and provide coaching. Our charitable status has permitted us to obtain financial support for the employment of Regional Development Officers, development of our sport at junior level, make use the Matched Giving scheme and embark on introducing a Gift Aid scheme for members. Several small but very useful privileges and concessions have followed from our charity status.

2014 has been a successful year barring the lack of increased membership. I should like to pay tribute to the hard work of my fellow directors, the SOA staff and the hundreds of volunteers in clubs, local authorities and schools, all of whom have made this year such a success.

Roger Scrutton  
SOA President  
September 2015

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**Directors' Report for the year ended December 2014 (incorporating the Trustees' Report)**

The directors present their annual report together with the financial statements of the charity for the year ended 31 December 2014. 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 on page 3.

***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 and associated bye-laws. During 2014 we have been acting on a number of minor recommendations made by the **sportscotland** Governance Development Audit in early 2013, which will be reviewed by the auditors in 2015.

***Management of the charity***

The Charity is governed by the Board of Directors. 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 1 year unless they are elected as President, Treasurer or Secretary. The Board meets four times per year. 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.

***Day to Day management***

The day to day running of the Charity is conducted by the professional staff, reporting to the President. He is supported by the Directors in the following key areas:

- a) The Treasurer is accountable for agreeing the annual and long term financial plans, maintaining the financial accounts and overseeing robust financial governance.
- b) The Partnership Director manages relationships with other orienteering organisations, funding bodies, Nature and Access bodies, National and Local Authorities and the Office of the Scottish Charities Regulator, and highlights partnership opportunities to the Board. At present our Partnership Director is also our legal adviser.
- c) The Operations Director oversees the day-to-day activities in the sport and highlights to the Board operational opportunities or risks.
- d) The Development Director is 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 highlights development opportunities to the Board.
- e) The Marketing and Communications Director is accountable for the marketing of the SOA and its activities, and managing communications, both inside and outside the SOA.
- f) The Performance Director is 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.
- g) The Secretary administers the business of the SOA Board as directed by the Board.

The President has oversight of the key areas of governance in general and human resources.

***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. During 2014 there were a number of Director changes as detailed in the earlier section on p.3.

***Reserves Policy***

The policy of the charity, which is reviewed annually, is to retain sufficient funds required to meet six months operating costs in respect of salaries, premises costs etc. The charity also maintains an asset replacement reserve of £10,000 with the intention of reducing insurance costs and a development reserve to safeguard the annual club development grant. On this basis the charity would expect to hold minimum reserves of £58,321. The unrestricted reserves at 31 December 2013 were £115,155. The Board is of the opinion that the balances held at the year-end by the charity were prudent and necessary to ensure that commitments could be met.

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#### ***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 constant review.

#### ***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

#### **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 acquire the property, assets, liabilities and undertaking of the unincorporated body which was formerly the governing body of the sport of Orienteering (hereinafter called the "Sport"), known as The Scottish Orienteering Association in order to carry out the following objects in its capacity as the governing body of the Sport in Scotland;
- to foster, encourage, promote and develop the Sport in all its forms and at all levels;
- to facilitate the development of constituent clubs 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;
- to provide opportunities for participants to compete against one another if they so wish, to excel and be selected to represent Scotland; and
- to deliver a progressive sports development strategy through an infrastructure supporting the development of volunteers within the Sport, including coaches.

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 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

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- 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 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 promote or procure the teaching of the Sport; and
- to co-operate with schools etc. in the promotion of the Sport

### **Review of the year**

The President's Report recounts the major highlights and issues related to our activities in 2014. This Review takes a closer look at operational matters.

During 2014 the SOA Board focused, *inter alia*, on addressing recommendations that emerged from a **sportscotland** Governance Development Audit carried out in 2013. We were pleased our governance received the second highest grade of "Satisfactory (with comments)". Recommendations were given on how to improve our governance in the areas of Board operations, updating policies, some aspects of financial management and monitoring performance and progress, all of which have been acted upon during 2014. One significant change has been a reduction in Board meetings from five to four per year with more business conducted by phone or email between meetings. The success of this will be reviewed in 2015.

In 2013 we experienced difficulty with recruiting a volunteer editor for our member magazine, SCORE. This was resolved and, following a member survey, the magazine moved to having an on-line option as well as print copy. This move has proved successful. We moved to a more formal arrangement with our webmaster to refurbish our website and meet demands for information through this facility as part of a wider, improved marketing and communications strategy.

Our professional staff were engaged as follows:

Professional Officer – acting as Company Secretary, lead organiser in major events, liaising with other sports bodies and partners, and acting as line manager for the other three staff;

Development Officer – manager of our National Orienteering Centre at Glenmore Lodge, organising and delivering our programmes of courses, club liaison;

Regional Development Officers – two part-time officers working in Grampian Region to grow awareness and participation in orienteering in the region and grow club membership, working with local clubs, schools and other organisations. In August 2014 we moved one of these officers to the Inverness (Highland) area where we thought they would be more effective.

The Professional and Development Officers experienced an increasingly busy work load, the former with commitments to the World Orienteering Championships to be held in Scotland in 2015 and the latter with demand for various training courses, a trickle-down of jobs from the Professional Officer and general office business. We appointed an Administrative Assistant at our National Centre at Glenmore Lodge to undertake general office duties.

During 2014 we continued to correspond with the three Patrons of the Charity, Cameron McNeish, Karen Darke and Jamie Stevenson. They have promoted the work of the Charity and we are particularly grateful to Cameron McNeish in this regard.

### **Financial Review**

The Scottish Orienteering Association is heavily reliant on the support of **sportscotland** and the tireless work of volunteers in organising events from which we derive an income. For the year to 31st December 2014, the total income of the charity was £237,074, 37% up on 2013, largely due to the Race the Castles event. As ever, the greatest proportion of underlying income was from our **sportscotland** grant (£62,360) and the support from the 6 Day Event (£33,800 including the levy component). There was also £25,444 from a number of donors, sponsors councils and grant funding bodies, largely enabled through our charitable status. Both the Senior and Junior Squads continued their track record of contributing strongly to their own activities in 2014. Membership subscriptions showed little movement from 2013 however early signs in 2015 are encouraging. Levies are boosted from the contribution of Race the Castles.

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The total expenditure for the same period was £230,094 similarly boosted by Race the Castles expenditure. Staff salaries increased by £2,698 from 2013 due to inflation and the recruitment of a part time administration assistant for the Development Officer in the National Centre (since resigned in April 2015). General administration costs have been largely held flat since 2012, although this will not remain the case in 2015 due to higher web site administration costs. National Centre costs were £182 higher than last year but included a catch up utilities bill from Glenmore Lodge. Junior Squad spend was £14,028 higher than 2013, reflecting the costs of their foreign tour. The surplus on funds generated in 2013 were used to support another summer tour in 2014. Development fund applications were higher than budget as a decision was taken to write back the January awards against the 2014 plan to create more space this year. UKCC and TOPs training courses were well attended and thanks the **sportscotland** subsidy and the Development Officer's support in running several of the sessions we made a modest profit. Net profit for the year was £6,980 and ahead of plan for the fourth straight year.

The SOA is currently in a very healthy financial position with £183,476 of reserves. In fact, this is far more than we need to hold, and the board are planning to use this to fund a full programme of RDO support through 2015 and into 2016. We have been able to offer further support to Scottish Elite athletes with a prospect of making the GB team for WOC 2015. The next four year tranche of **sportscotland** funding is due from April 2016. It is essential we obtain a favourable settlement in order to maintain this momentum.

**Future Plans**

A healthy financial situation and a good settlement from **sportscotland** for the next four-year funding cycle (2016-2020) will allow us to consolidate successful activities and expand into new ones over the next 2-3 years. This is very important if we want to capitalise on the increasing public awareness of our sport and create a legacy of increased participation and membership from the World Orienteering Championships in August 2015. To this end, our Regional and Club Development Officers will continue to work until August 2016 in the first instance. Beyond that date the structure and deployment of our professional staff will depend on the objectives of the new SOA Strategy 2016-2020, which will be prepared during 2015. Better support for our clubs and the development of orienteering at local level will be important to create a solid foundation of participation and club membership from which a life-long association with orienteering can grow.

We wish to continue to fund the strengthening of our coaching and volunteer workforces, the former in order to give participants a quality experience when they go orienteering and opportunities to improve in the sport, and the latter to enable us to increase both the quantity and quality of our events. For several years now, promotion of our sport has been focussed in local communities to provide opportunities for greater participation, followed, hopefully, by club membership. It will be important to maintain public awareness of orienteering as an adventure sport for all once the World Championships are over. We will continue with this approach to engage a greater number of people in healthy, active sport.

Another area in which we anticipate developing increased opportunities to orienteer is in the use of Scotland's forest estate. Following an agreement this year with Forestry Commission Scotland on use of their forests for organised events, we will now explore with them possibilities for more permanent orienteering courses for more casual use by the public, with emphasis on course accessible by disabled people.

Scottish elite orienteers are well represented in Great Britain teams for international events, and we will want to maintain this through improved coaching and training opportunities, initially with the aim of at least one Scot winning a podium place at the World Championships in 2015. This will give publicity to the sport and raise public awareness.

Finally, the last few years have seen an increase in the level of planning, performance measuring, documenting and auditing required of sports governing bodies. SOA's staff complement is not structured with this in mind – we do not have a CEO, for instance. The amount of bureaucratic work that falls back on Directors is deterring our colleagues from coming forward to take Board positions. We will be looking closely at the possibility of re-structuring our staff complement to reduce the bureaucratic load on Directors.

On Behalf of the Board,

Roger Scrutton  
**President**



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**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 2014 which are set out on pages 10 to 19.

**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. 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. 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**

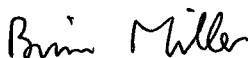
In connection with my examination, no matter has come to my attention:

(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.  
24<sup>th</sup> September 2015

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Charity Number: SC043563

Company Number: SC334748

**Statement of Financial Activities  
for the year ended 31 December 2014**

	Note	Unrestricted funds	Restricted funds	2014 Total	2013 Total
		£	£	£	£
<b>Incoming Resources</b>					
Incoming Resources Generated from Funds					
Voluntary Income		50,363	88,841	139,204	96,553
Activities for Generating Funds		172	2,490	2,662	3,492
Investment Income		19	-	19	-
Incoming Resources from Charitable Activities		40,412	54,777	95,189	71,995
Other incoming resources		-	-	-	1,181
<b>Total Incoming Resource</b>	<b>2</b>	<b>90,966</b>	<b>146,108</b>	<b>237,074</b>	<b>173,221</b>
<b>Resources Expended</b>					
Costs of generating Funds					
Cost of generating Voluntary Income		-	-	-	-
Fundraising Trading: cost of goods sold and other goods		-	-	-	-
Charitable Activities		22,626	195,688	218,314	145,833
Governance Costs		4,910	6,870	11,780	9,831
Other resources Expended		-	-	-	270
<b>Total Resources Expended</b>	<b>6</b>	<b>27,536</b>	<b>202,558</b>	<b>230,094</b>	<b>155,934</b>
<b>Net Incoming/(Outgoing) Resources before Transfers</b>		<b>63,430</b>	<b>(56,450)</b>	<b>6,980</b>	<b>17,287</b>
Transfers		(51,050)	51,050	-	-
<b>Net Movement in Funds</b>					
Net Income/(Expenditure) for the Year		12,380	(5,400)	6,980	17,287
Fund Balances brought forward		148,599	27,897	176,496	159,209
<b>Fund Balances carried forward</b>		<b>160,979</b>	<b>22,497</b>	<b>183,476</b>	<b>176,496</b>

All gains and losses recognised in the year are included in the statement of financial activities

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**Balance Sheet**  
as at 31 December 2014

	Note	2014 £	2013 £
<b>Fixed assets</b>			
Tangible assets	10	7,783	6,023
Investments	11	3	3
		<b>7,786</b>	6,026
<b>Current assets</b>			
Debtors - amounts falling due within one year	12	21,848	12,919
Building society deposits		7,985	7,966
Cash at bank		195,466	162,265
		<b>225,299</b>	183,150
Creditors - amounts falling due within one year	13	(49,609)	(12,680)
<b>Net current assets</b>		<b>175,690</b>	170,470
<b>Total assets less current liabilities</b>		<b>183,476</b>	176,496
Deferred Income (Grant Awards)		-	-
<b>Net assets</b>		<b>183,476</b>	176,496
<b>Reserves</b>			
Restricted reserves	14	22,497	27,897
Unrestricted reserves	15	160,979	148,599
<b>Total members' funds</b>		<b>183,476</b>	176,496

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 13 to 20 form an integral part of these financial statements.

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**Balance sheet (continued)**

**Directors' statements in accordance with Section 475 (2) and (3)**  
**for the year ended 31 December 2014**

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

- (a) The abbreviated 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 27<sup>th</sup> June 2015 and signed on its behalf by



R Scrutton  
President



I McIntyre  
Treasurer

17<sup>th</sup> September 2015

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**Notes to the financial statements**  
**for the year ended 31 December 2014**

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

**1.1 Basis of preparation of financial statements**

Scottish Orienteering Association (the Company), is the governing body for the sport of orienteering in Scotland and works closely with SportsScotland and the British Orienteering Federation to develop all aspects of the sport in Scotland.

The financial statements are prepared on a going concern basis under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005), applicable accounting standards in the United Kingdom, the Companies Act 2006, the Charity Accounts (Scotland) Regulations 2006 and the Charities and Trustee Investment (Scotland) Act 2005. A summary of the principle accounting policies, which have been applied consistently, is set out below.

The Directors have reviewed the presentation of line items on the face of the Statement of Financial Activities ('SOFA') and have revised the presentation in order to more closely align to the requirements of the SORP 2005. The prior year SOFA has been re-presented on a consistent basis and there has been no impact on the Net Incoming/Outgoing Resources. A more detailed analysis of income and expenditure, based on the format used by the Directors to monitor and run the Company and for presentation to the Association's members, is contained in Note 11 and other notes to the financial statements.

**1.2 Consolidated Accounts**

The Association 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
Print equipment	25% straight line
Squad strips	33% straight line
Event equipment	20% straight line
Glenmore equipment & maps	20% straight line

**1.4 Investments**

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

**1.5 Capital and revenue grants**

Grants received relating to tangible fixed assets are treated as deferred income and released to the profit and loss account over the expected useful lives of the assets concerned. Revenue grants are credited to the SOFA in the year of receipt.

**1.6 Resources expended**

All expenditure is included on an accruals basis and is recognised where there is a legal or constructive obligation to pay. Any costs directly attributable to specific categories have been included in those cost categories in the SOFA. Other costs, which are attributable to more than one activity, are apportioned across categories on the basis of an estimate of the proportion attributable.

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**Notes to the financial statements**  
for the year ended 31 December 2014

**2 Incoming Resources**

	Note	Unrestricted funds £	Restricted funds £	2014 Total £	2013 Total £
<b>Member Income</b>		<b>23,026</b>	-	<b>23,026</b>	21,808
<b>Grant Income</b>					12,808
SportScotland		14,250	48,110	62,360	59,250
Scottish 6-Day Event Company Ltd		23,808	-	23,808	23,808
Other Grant Income	3	5,613	19,831	25,444	6,617
<b>Total Grant Income</b>		<b>43,671</b>	<b>67,941</b>	<b>111,612</b>	89,675
<b>National Centre</b>		<b>1,658</b>	-	<b>1,658</b>	2,370
<b>Development Income</b>		<b>6,360</b>	<b>30,544</b>	<b>36,904</b>	45,958
<b>Other Income</b>	4	<b>8,302</b>	-	<b>8,302</b>	13,410
<b>Race the Castles – Event Income</b>	5	<b>7,949</b>	<b>47,623</b>	<b>55,572</b>	-
<b>Total Income</b>		<b>90,966</b>	<b>146,108</b>	<b>237,074</b>	173,221

**3 Donations**

This table was created in 2014 to publicly acknowledge the support offered by Donors, Sponsors and Grant funding bodies to the SOA. SportScotland awards are shown separately in the P&L.

Donations	Unrestricted Funds £	Restricted Funds £	2014 Total £	2013 Total £
Highland Council, 6 Day Bridge	-	5,000	5,000	-
BP matched Giving – Ian McIntyre	3,545		3,545	-
Robertson Trust - RDO	-	3,333	3,333	-
Davidson Trust– Permanent Course	-	2,900	2,900	-
BP Matched Giving-Donald Grassie	2,068	-	2,068	-
Ann Walder Estate - SEDs	-	2,000	2,000	-
Moray Leader - RDO	-	1,916	1,916	-
Davidson Trust - RDO	-	1,667	1,667	-
Moray Council - RDO	-	1,446	1,446	-
BP Matched Giving-Trevor Ricketts	-	1,169	1,169	-
BTO Solicitors - SOUL Series	-	400	400	-
	<b>5,613</b>	<b>19,831</b>	<b>25,444</b>	-

**SCOTTISH ORIENTEERING ASSOCIATION**  
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**Notes to the financial statements**  
for the year ended 31 December 2014

**4 Miscellaneous Income**

Other Income	Unrestricted Funds £	Restricted Funds £	2014 Total £	2013 Total £
PO WOC Fee	8,000	-	8,000	2,000
Other (WOC Training Maps)	302	-	302	831
LIDAR	-	-	-	5,401
Race the Castles	-	-	-	3,200
AFSM	-	-	-	915
Map Copyright	-	-	-	608
Equipment Rental	-	-	-	297
Matched Giving - Donation	-	-	-	158
	<b>8,302</b>	<b>-</b>	<b>8,302</b>	<b>13,410</b>

**5 Race the Castles**

This hugely successful event was adopted by the SOA to encourage the world best elite athletes to Scotland in the run up to the 2015 World Championships. The full accounts for the event are available separately, published on the SOA website. These accounts include the relevant transactions during the period.

**6 Resources Expended**

	Note	Unrestricted funds £	Restricted funds £	2014 Total £	2013 Total £
<b>General Administration</b>		<b>10,173</b>	<b>-</b>	<b>10,173</b>	10,290
<b>National Centre</b>		<b>3,104</b>	<b>-</b>	<b>3,104</b>	2,922
<b>Development Expenditure</b>		<b>4,105</b>	<b>-</b>	<b>4,105</b>	2,121
Remuneration	7	-	87,831	87,831	85,135
Other Development Expenditure		14,074	57,284	71,358	51,055
<b>Total Development Expenditure</b>		<b>14,074</b>	<b>145,115</b>	<b>159,189</b>	136,190
<b>Miscellaneous Expenses</b>	8	<b>185</b>	<b>7,481</b>	<b>7,666</b>	6,532
<b>Race the Castles – Event Expenditure</b>	9	<b>-</b>	<b>49,962</b>	<b>49,962</b>	<b>-</b>
<b>Total Expenditure</b>		<b>27,536</b>	<b>202,558</b>	<b>230,094</b>	155,934

**SCOTTISH ORIENTEERING ASSOCIATION**  
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**Notes to the financial statements**  
**for the year ended 31 December 2014**

**7 Remuneration**

<b>Professional Staff Costs</b>	<b>2014</b>	<b>2013</b>
	<b>£</b>	<b>£</b>
Salary and Employment costs (inc. NI)	74,342	72,570
Pensions	2,553	2,500
Expenses Reimbursement	10,937	10,064
	<u><b>87,832</b></u>	<u><b>85,134</b></u>

At 31st December, 2014, SOA Professional Staff includes 2 full time employees (Professional Officer and Development Officer) and 3 part time employees (Regional Development Officers, Moray & Highland and Administration Assistant, National Centre).

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 £684 were paid to 4 directors during the year.

**8 Miscellaneous Expenditure**

<b>Miscellaneous Expenditure</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2014</b>	<b>2013</b>
	<b>Funds</b>	<b>Funds</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Highland Council, 6 Day Bridge	-	5,000	5,000	-
Scotjos 2013 6 Day Sprint	-	1,500	1,500	5,401
Matched Giving – Tevor Ricketts	-	981	981	861
Other	185	-	185	270
	<u><b>185</b></u>	<u><b>7,481</b></u>	<u><b>7,666</b></u>	<u><b>6,532</b></u>

**9 Race the Castles**

This hugely successful event was adopted by the SOA to encourage the world best elite athletes to Scotland in the run up to the 2015 World Championships. The full accounts for the event are available separately, published on the SOA website. These accounts include the relevant transactions during the period.



**SCOTTISH ORIENTEERING ASSOCIATION**  
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**10 Tangible Fixed Assets**

	National Centre Building £	Other Tangible Fixed Assets £	Total £
<b>Cost</b>			
At 1 January 2014	1,000	47,075	48,075
Additions	-	3,068	3,068
Disposals		(18,554)	(18,554)
<b>As at 31 December 2014</b>	<b>1,000</b>	<b>31,589</b>	<b>32,589</b>
<b>Depreciation</b>			
At 1 January 2014	-	42,052	42,052
Disposals		(18,554)	(18,554)
Charge	-	1,308	1,308
<b>As at 31 December 2014</b>	<b>-</b>	<b>24,806</b>	<b>24,806</b>
<b>Net book value</b>			
<b>At 31 December 2014</b>	<b>1,000</b>	<b>6,783</b>	<b>7,783</b>
At 31 December 2013	1,000	5,023	6,023

**11 Investment**

The investment of £3 (2012: £3) represents the Company's 100% holding of the Scottish Orienteering 6-Day Event Company Limited. At February 2014, the end of their reporting year (most recent accounts available at time of writing), the Scottish Orienteering 6-Day Event Company generated a profit of £33,452. Total assets, less current liabilities and net assets were £164,501

**12 Debtors and Prepaid Expenses**

	2014	2013
	£	£
Grants: 6-Day Company	8,450	8,450
University of Edinburgh - RTC	5,000	-
BP Matched Giving	3,545	-
Event Scotland - RTC	2,600	-
Janice Nisbet - VHI	1,870	-
Others	383	207
Laser Printer prepayment	-	2,022
Junior Squad	-	1,500
National Centre	-	408
Event levies	-	332
	<b>21,848</b>	<b>12,919</b>

**SCOTTISH ORIENTEERING ASSOCIATION**

Company limited by guarantee

**Notes to the financial statements  
for the year ended 31 December 2014**

**13 Creditors**

	<b>2014</b>	2013
	£	£
Prepayments		
Robertson/Davidson Trust	10,000	-
SportScotland	9,000	-
SportScotland Lottery	6,503	-
Coaching Foundation	2,500	-
Subscriptions in Advance	1771	1,400
TOPs Prepayment	-	130
Race the Castles	10,182	-
Club Development	6,090	4,940
Staff Costs & Expenses	1,446	695
Scotjos	1,400	3,082
Score & Web Costs	617	-
Audit Fee	100	100
SEDS	-	2,170
SOL Certificates	-	111
National Centre	-	52
	<hr/> <b>49,609</b>	<hr/> 12,680 <hr/>

**14 Restricted Funds**

	<b>Fund</b>			<b>Fund</b>	
	<b>Balances</b>			<b>Balances</b>	
	<b>Brought</b>	<b>Incoming</b>	<b>Outgoing</b>		<b>Carried</b>
	<b>Forward</b>	<b>Resources</b>	<b>Resources</b>	<b>Transfers</b>	<b>Forward</b>
	£	£	£	£	£
Staffing Grants	-	48,362	(87,831)	39,469	-
Coaching Grants	-	8,110	(9,978)	1,868	-
Senior Squad Funds	3,149	11,514	(13,676)	3,000	3,987
Junior Squad Funds	22,411	21,030	(33,230)	5,213	15,424
Race the Castles	2,339	47,623	(49,962)	-	-
Highland Council 6 Days	-	5,000	(5,000)	-	-
Davidson Trust	-	2,900	-	-	2,900
Scotjos 2013 6 Days	-	-	(1,500)	1,500	-
BP Matched Giving- Ricketts	-	1,169	(981)	-	188
BTO-SOUL Series	-	400	(400)	-	-
<b>Total Restricted Funds</b>	<hr/> <b>27,899</b>	<hr/> <b>146,108</b>	<hr/> <b>(202,558)</b>	<hr/> <b>51,050</b>	<hr/> <b>22,499</b> <hr/>

**SCOTTISH ORIENTEERING ASSOCIATION**  
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**Notes to the financial statements**  
**for the year ended 31 December 2014**

**15 Unrestricted Reserves**

	Development Fund	Operations Reserve	Asset Replacement Reserve	Profit and Loss Reserve	Total
	£	£	£		£
At 1 January 2014	8,321	50,000	10,000	80,276	148,597
Income	-	-	-	90,966	90,966
Expenditure in year	-	-	-	(27,536)	(27,536)
Transfers	-	-	-	(51,050)	(51,050)
<b>As at 31 December 2014</b>	<b>8,321</b>	<b>50,000</b>	<b>10,000</b>	<b>92,656</b>	<b>160,977</b>

The Orienteering Techniques booklet was updated during 2006. The Development Fund included an allowance for this. All sales were added back to replenish the Fund for re-printing the booklet in the future. In recent years it has not proved necessary to access this reserve.

The Operations Reserve was created in 2012 to ensure that SOA had at least a sum equivalent to 6 months operating costs (salaries expenses of permanent staff plus National Centre running costs). It is reviewed annually.

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

**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 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 2014, The Six Day Event Company paid £33,800 (2013: £33,800) to Scottish Orienteering. The SOA levy component of this grant is £9,992. The final quarterly payment is recorded in Debtors.

**SCOTTISH ORIENTEERING ASSOCIATION**  
Company limited by guarantee

**Appendix: Statement of Financial Activities aligned to AGM Report**

	Note	Unrestricted funds	Restricted funds	2014 Total £	2013 Total £
<b>Member Income</b>		£	£	£	£
SOA/BOF membership fees		6,692	-	6,692	6,720
SOA/BOF event levies		16,143	-	16,143	12,808
Sales & equipment hire		72	-	72	2,220
SCORE advert income and costs		100	-	100	60
Interest received		19	-	19	-
		<b>23,026</b>	<b>-</b>	<b>23,026</b>	<b>21,808</b>
<b>Grant Income</b>					
Sportscotland		14,250	48,110	62,360	59,250
Scottish 6-Day Event Company Ltd		23,808	-	23,808	23,808
Other Grant Income	7	5,613	19,831	25,444	6,617
		<b>43,671</b>	<b>67,941</b>	<b>111,612</b>	<b>89,675</b>
<b>National Centre</b>					
Courses		377	-	377	660
Map Sales/ROMP		1,226	-	1,226	1,360
Other		55	-	55	350
		<b>1,658</b>	<b>-</b>	<b>1,658</b>	<b>2,370</b>
<b>Development Expenditure</b>					
Junior Squads income		-	21,030	21,030	24,614
Senior squads income		-	9,514	9,514	10,935
Coaching course income		6,360	-	6,360	10,409
		<b>6,360</b>	<b>30,544</b>	<b>36,904</b>	<b>45,958</b>
<b>Other Income</b>		8,302	-	8,302	13,410
<b>Race the Castles – Event Income</b>		7,949	47,623	55,572	-
<b>Total Income</b>		<b>90,966</b>	<b>146,108</b>	<b>237,074</b>	<b>173,221</b>
<b>General Administration</b>					
Merchandise Costs		-	-	-	-
SCORE Magazine		4,105	-	4,105	2,121
Administration		4,760	-	4,760	5,905
Depreciation		1,308	-	1,308	2,264
		<b>10,173</b>	<b>-</b>	<b>10,173</b>	<b>10,290</b>
<b>National Centre</b>					
Courses		543	-	543	554
Map Sales/ROMP		-	-	-	706
Office Costs		2,561	-	2,561	1,662
Other		-	-	-	-
		<b>3,104</b>	<b>-</b>	<b>3,104</b>	<b>2,922</b>
<b>Development Expenditure</b>					
Professional staff costs		-	87,831	87,831	85,135
Club Development		6,255	-	6,255	4,304
Junior Squads training expenses		-	33,230	33,230	17,302
Senior Squads training expenses		5,000	13,676	18,676	10,035
Veteran Squads – international expenses		500	-	500	412
Coaching expenses		-	9,978	9,978	10,891
Other Development (inc map updates)		2,319	400	2,719	8,111
		<b>14,074</b>	<b>145,115</b>	<b>159,189</b>	<b>136,190</b>
<b>Miscellaneous Expenses</b>		185	7,481	7,666	6,532
<b>Race the Castles – Event Expenditure</b>		-	49,962	49,962	-
<b>Total Expenditure</b>		<b>27,536</b>	<b>202,558</b>	<b>230,094</b>	<b>155,934</b>

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