

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 2015**

SCOTTISH ORIENTEERING ASSOCIATION
Company limited by guarantee

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President's Report for the year ended December 2015

The Scottish Orienteering Association (SOA) continues to enthusiastically pursue its Objectives and Activities as detailed below.

2015 was a particularly busy year. In addition to ongoing development of the sport, Scotland hosted the World Orienteering Championships (50+ countries participating) and provided participation opportunities for 5000 spectators on each of 6 days, which placed an unprecedented demand on volunteer input. Orienteering featured in the press local to the events (Moray and Highland) but also on national television. Particularly pleasing was live broadcasting by BBC Alba, which led to the translation of orienteering teaching materials into Gaelic and the introduction of orienteering in schools in NW Scotland. Although the entry fees to the spectator races subsidised the costs of the World Championships, a profit of over £30k was made for Scottish orienteering which we are reinvesting in the sport to promote it as a sport for all and to fund further development opportunities for clubs and volunteers.

During 2015 SOA had four part-time Development Officers working in Moray, Highland, Deeside and Tayside, funded by SportScotland, the Robertson and Davidson Trusts and ourselves with the primary aim of growing public awareness of orienteering, participation, membership of clubs and volunteer skills by using our hosting of the World Orienteering Championships as a vehicle for this. Both participation and club membership showed a strong increase of about 20% during 2015; we will be delighted if we can maintain half this rate of growth in subsequent, quieter years. Particularly pleasing was the increased level of engagement by schools and the level of interest from families as a result of Development Officer initiatives.

The Board of Directors (who are also the Trustees of the Charity) spent a good deal of time during 2015 preparing our application to SportScotland for funding for the 2016-2020 period. This involved a major review of our Strategy and, in particular, our staffing structure. A significant increase in external audits, monitoring and reporting and general governance led us to advertise for the first time for a Chief Operating Officer (COO), who begins work in spring 2016. In due course the COO will take on the role of Company Secretary.

The Board was at full strength in 2015 with excellent skills in finance, legal, marketing, performance and orienteering operations in general. Two Directors, the President and the Partnership Director, were re-elected for a further period of three years. We introduced a Gift Aid scheme allowing members to declare their membership fees as eligible for a tax deduction that can be returned to their clubs for investment in the sport. This has grown during 2015, with four clubs and the Junior Squad participating. Our status as a charity has allowed us to win money from the Robertson and Davidson Trusts and a Matched Giving scheme and to attract reductions in various charges for facilities, all of which made up about 10% of our annual turnover. This is welcome additional funding that we use to fund development staff and club and SOA development projects.

Looking forward, I would like to see us developing stronger partnerships with cognate sports, trusts, statutory bodies and other organisations with whom we might have common purpose. We have a Concordat with the Forestry Commission Scotland because of our extensive use of their land, but there is scope for informal partnerships with Local Authority schools or outdoor education facilities, trusts who might welcome a permanent orienteering course on their land (for what we call "casual orienteering") or other sports, such as the mountaineering, because of our shared interest in navigation and the current concern that in the age of the gps, young people no longer acquire basic navigation skills.

2015 has been a successful year, but there is still much to do. 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

April 2016

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Directors' Report for the year ended December 2015 (incorporating the Trustees' Report)

The directors present their annual report together with the financial statements of the charity for the year ended 31 December 2015. 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 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

- 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

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Achievements and Performance

Last year we reported on the outcome of a **SportScotland** Governance Development Audit, which was generally positive. However, it has proved difficult to progress the recommendations on improvement of governance as these generate an unreasonable workload on a volunteer board. With the appointment of a Chief Operating Officer (see President's Report) we hope to make better progress in 2016. The experiment to hold four instead of five Board meetings didn't create any problems as such, but, again, our ability to progress business between meetings should be improved by the appointment of a COO.

Towards the end of 2015 we conducted a review of the way we communicate with our members. Member feedback indicated that direct emailing to members, rather than communicating through their clubs, would be more effective. Along with improved social media activity, this will be introduced in 2016. As a result of the Highland 2015 event (World Championships plus Scottish 6-Days Festival) we have learnt a good deal about how we might better promote and market our sport, which is to focus on local community networks. Our quarterly magazine SCORE received an award for excellence from the UK orienteering community.

The focus of our development work was with those clubs operating within or adjacent to the area where Highland 2015 took place. This proved to be successful, with increased participation, good engagement from schools and families and strong membership growth of nearly 30% in these areas. Through our Club Development and 6-Days Mapping Fund, during 2015 we awarded £15k to clubs across Scotland for club projects, ranging from the installation of a permanent orienteering course to purchase of electronic event equipment.

Our 18 open and 4 closed (university) clubs organised 360 open events during 2015, with an attendance in excess of 44000, and nearly 1000 events for their own members, with an attendance of nearly 12000. A major feature of our events programme is that it offers progression, from local, introductory events to international, highly competitive events. The fact that in 2015, 300 of the 360 open events were local reflects the very large demand for an afternoon out on the countryside from occasional orienteers, such as families, who appreciate the easier access to the sport. Scotland-wide, club membership grew by about 20% during 2015 to nearly 1800 members.

The other key performance indicator that we have is in the area of volunteer development. In 2015, we had 250 attendees at training courses for coaches, event officials or as school teachers. This is likely to increase in 2016 because of the requirement for all event organisers to have attended an Event Safety course.

During 2015 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 2015, the total income of the charity was £202,063, 24% down on 2014 (as restated), largely due to the boost in 2014 income from the Race the Castles event. As ever, the greatest proportion of underlying income was from our **SportScotland** grant (£60,253) and the support from the 6 Day Event (£33,800 including the levy component). There was also £12,933 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. Membership subscriptions rose significantly to £9,793 on a restated basis driven in part by a successful and well publicised World Championships.

The total expenditure for the same period was £213,703. Staff salaries increased by £7,793 from 2014 due to the recruitment of two part time club development officers, offset by the resignation of our administration assistant in April 2015. General administration costs rose slightly driven by increasing web site management costs. This was partially off-set by reducing Score costs moving it to a predominantly on-line publication. National Centre costs rose by £1,026 or 33% due to the installation of satellite broadband. Junior Squad spend was £15,115 less than last year in a non-tour year, but costs were more than covered by self-generated income. The Senior Squad again benefited from a £5,000 grant from the SOA to assist World Championship potential athletes. Development fund applications were again under budget in 2015. UKCC and TOPs training courses were well attended thanks the **SportScotland** subsidy and the

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Development Officer's support in running several of the sessions. Net loss for the year was £11,640, ahead of plan for the fifth straight year.

The SOA is currently in a very healthy financial position with £199,836 of reserves. We plan to use this by continuing to support a robust RDO programme through to 2019 and to recruit a part time Chief Operating Officer to raise our governance capability. Full details of this proposal is contained in the SOA strategy document, submitted to SportScotland in late 2015. This document is available on the SOA website.

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.

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. **Volunteer Burnout or Dissatisfaction:** Orienteering events could not take place without the tireless efforts of volunteers. Growing the sport will place more strain on a limited pool experienced officials and volunteers. *Mitigation:* Maintain volunteer recognition and reward schemes and a volunteer development pathway. Encourage new officials with mentoring and formal training to gain experience.
2. **Poor budget control and financial reporting:** Financial management is becoming more complex eg. charities reporting, auto-enrolment pensions and our need for a managed reduction in reserves. This increases the likelihood of errors. *Mitigation:* Regular financial reviews at board meetings. Ensure Treasurer has adequate support. Regular independent review of bank reconciliations by another board member.
3. **Working with young people:** We have to be sure that SOA coaches and club members working with young people and vulnerable groups have the required skills and experience and can do so in a safe and secure environment. *Mitigation:* The SOA maintains a register of qualified coaches supported by a technical skills ladder and a clear child protection policy which all individuals doing "regulated work" are required to adopt. Compliance is monitored by Club Child Protection Officers and the SOA's Lead Child Protection Officer.
4. **Relationship with British Orienteering (BO):** BO is governing body of the sport in the UK and the representative member of the International Orienteering Federation. The funding drivers of BO (funded by SportEngland) and SOA (funded by SportScotland) are not aligned and can cause conflict in setting the direction of the sport in Scotland. *Mitigation:* Maintain regular communication with BO. Explore areas of mutual benefit where we can co-operate and ensure we have an explicit agreement where we will adopt a different approach.

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

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development grant. On this basis the charity would expect to hold minimum reserves of £59,878. The unrestricted reserves at 31 December 2013 were £175,472. 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

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 2015 we have been following up a number of actions from the Sportscotland Governance Development Audit Review received in September 2105, which will be reviewed by the auditors in 2016.

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 2015 there were a number of Director updates.

Reference and Administrative Information

Directors

Roger Scrutton, President (appointed 2012, re-elected May 2015)

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

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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, re-elected May 2015)
Ian Doig, Development Director (appointed May 2014)
Terry O'Brien, Operations Director (appointed June 2010; re-elected June 2013, retired May 2016)
Marsela McLeod, Performance Director (appointed June 2013)
Roos Eisma, Operations Director (co-opted April 2016, formally appointed May 2016)

Principal Office Bearers

Roger Scrutton (President)
Pauline McAdam (Secretary)
Ian McIntyre (Treasurer)
Colin Matheson (Company Secretary)

Principal Address

National Orienteering Centre
Glenmore Lodge
Aviemore
PH22 1QU

Charity Number: SC043563

Company Registration Number: SC334748

Independent Examiner

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

Bankers

Bank of Scotland
8 Brandon Street
Hamilton
ML3 8BZ

Future Plans

The SOA has obtained in principle a good financial settlement from **SportScotland** for the next four-year funding cycle (2016-2020) which will maintain our current level of funding at an average rate for the next four years. As indicated elsewhere in this report, we intend to recruit a part time Chief Operating Officer to consolidate our governance efforts. In addition we will continue to support the Regional Development Officer initiatives, our coaching and education efforts and major event support. More details are available in the 2016 AGM report and the SOA strategy document available on our web site.

On Behalf of the Board,



Roger Scrutton
President

18th June 2016

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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 2015 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 (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.

30th June 2016

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Statement of Financial Activities
for the year ended 31 December 2015

	Note	2015	2014
		Total	Total
		£	£
Income and endowments from:			
		£	£
Donations and legacies		42,144	71,157
Charitable activities		35,522	14,517
Other trading activities		211	2,427
Investments		24	-
Event income		-	36,061
Total Income	2	77,901	124,162
Expenditure on:			
Charitable Activities		32,650	144,992
Event staging			36,061
Total Expenditure	6	32,650	181,053
Net Income/(Expenditure)		45,251	(56,891)
Transfers between funds		(37,258)	37,258
Net Movement in Funds		7,993	(19,633)
Reconciliation of funds:			
Total funds brought forward		167,479	43,997
Total funds carried forward		175,472	24,364
		211,476	176,496

The 2014 SOFA has been restated to reflect an interpretation of grant income recognition fully consistent with the Statement of Recommended Practice applicable to charities preparing accounts in accordance with the Financial Reporting Standard for Smaller Entities (FRSSE) effective January 2015. The restatement increased 'Income from donations and legacies' for 2014 by £28,000 with a consequent reduction in 'Creditors and deferred income' and increase in 'Restricted funds brought forward' to 2015.

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Charity Number: SC043563
Company Number: SC334748

Balance Sheet
as at 31 December 2015

	Note	2015 £	2014 £
Fixed assets			
Tangible assets	9	5,773	7,783
Investments	10	3	3
		5,776	7,786
Current assets			
Debtors - amounts falling due within one year	11	7,656	21,848
Building society deposits		8,010	7,985
Cash at bank		195,066	195,466
		210,732	225,299
Creditors - amounts falling due within one year	12	(16,672)	(21,609)
Net current assets		194,060	203,690
Total assets less current liabilities		199,836	211,476
Deferred Income (Grant Awards)		-	-
Net assets		199,836	211,476
Reserves			
Restricted reserves	13	24,364	43,997
Unrestricted reserves	14	175,472	167,479
Total members' funds		199,836	211,476

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 2015

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 18th June 2016 and signed on its behalf by



R Scrutton
President



I McIntyre
Treasurer

18th June 2016

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Notes to the financial statements
for the year ended 31 December 2015

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 Sportscotland 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 Financial Reporting Standard for Smaller Entities effective January 2015, Statement of Recommended Practice applicable to charities preparing accounts in accordance with the Financial Reporting Standard for Smaller Entities (FRSSE) effective January 2015, 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, 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 the Appendix.

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 and other income are credited to the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable certainty.

1.6 Expenditure

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.

1.7 Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees. 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 2015

2 Income

	Note	Unrestricted funds	Restricted funds	2015 Total	2014 Total
		£	£	£	£
Member Income		9,793	11,360	21,153	22,592
<u>Grant Income</u>					
SportScotland		11,313	48,940	60,253	80,360
Scottish 6-Day Event Company Ltd		18,962	-	18,962	23,808
Other Grant Income	3	2,076	10,857	12,933	35,444
Total Grant Income		32,351	59,797	92,148	139,612
Total donations and legacies		42,144	71,157	113,301	162,204
National Centre		1,171	-	1,171	1,658
Development Income		8,336	14,517	22,853	19,079
Event levies		18,216	-	18,216	16,143
Other Income	4	7,799	-	7,799	8,302
Total charitable activities		35,522	14,517	50,039	45,182
Other trading activities		211	2,427	2,638	2,097
Investments		24	-	24	19
Event income	5	-	36,061	36,061	55,572
Total Income		77,901	124,162	202,063	265,074

3 Other Grant Income

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	2015 Total	2014 Total
	£	£	£	£
Robertson Trust - RDO	-	10,000	10,000	10,000
Davidson Trust - RDO	-	-	-	5,000
Gift Aid (4 clubs)	-	457	457	-
BP Matched Giving – Ian McIntyre	2,076	-	2,076	3,545
BTO Solicitors - SOUL Series	-	400	400	400
Highland Council – 6 Days	-	-	-	5,000
Davidson Trust- Permanent Courses	-	-	-	2,900
BP Matched Giving-Grassie/Ricketts	-	-	-	3,237
Ann Walder Estate - SEDs	-	-	-	2,000
Moray Leader - RDO	-	-	-	1,916
Moray Council - RDO	-	-	-	1,446
	2,076	10,857	12,933	35,444

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Notes to the financial statements
for the year ended 31 December 2015

4 Other Income

Other Income	Unrestricted Funds £	Restricted Funds £	2015 Total £	2014 Total £
BOF WOC Agreement	6,000	-	6,000	8,000
Highland Council - Other	710	-	710	-
6 days/WOC equipment hire	591	-	591	-
Johannes Felter - map printing	247	-	247	-
Aberdeen Council Equipment	211	-	211	-
Coaching Fees	40	-	40	-
Other (WOC Training Maps)	-	-	-	302
	7,799	-	7,799	8,302

5 Event Income and Expenditure

The 2015 World Orienteering Championships were held in Scotland. In connection with this, a grant of £25,000 was received from Highland Regional Council and a contribution of £11,061 was received from SportScotland towards the construction of a bridge required for the staging of the event. The total of these (£36,061) was passed on to the 6-day Event Company who managed the event on behalf of SOA.

The Race the Castles event was adopted by the SOA in 2014 to encourage the world best elite athletes to Scotland in the run up to the 2015 World Championships.

The full accounts for both of these events are available separately, published on the SOA website.

6 Expenditure

	Note	Unrestricted funds £	Restricted funds £	2015 Total £	2014 Total £
General Administration		13,065	-	13,065	10,173
National Centre		4,130	-	4,130	3,104
<u>Development Expenditure</u>					
Remuneration	7	-	95,625	95,625	87,831
Other Development Expenditure		15,420	48,910	64,330	71,358
Total Development Expenditure		15,420	144,535	159,955	159,189
Miscellaneous Expenses	8	35	457	492	7,666
Total Charitable Activities		32,650	144,992	177,642	
Event Expenditure	5	-	36,061	36,061	49,962
Total Expenditure		32,650	181,053	213,703	230,094

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7 Remuneration

Professional Staff Costs	2015	2014
	£	£
Salary and Employment costs (inc. NI)	83,399	74,342
Pensions	2,456	2,553
Expenses Reimbursement	9,770	10,936
	<u>95,625</u>	<u>87,831</u>

At 31st December, 2015, SOA Professional Staff includes 2 full time employees (Professional Officer and Development Officer) and 4 part time employees (Regional Development Officers, Moray & Highland and Club Development Officers, Tayside and MarOC).

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 £405 were paid to 3 directors during the year.

8 Miscellaneous Expenditure

Miscellaneous Expenditure	Unrestricted	Restricted	2015	2014
	Funds	Funds	Total	Total
	£	£	£	£
Highland Council, 6 Day Grant	-	-	-	5,000
Gift Aid (Scotjos & 4 clubs)	-	457	457	-
Data Protection Registration	35	-	35	-
Scotjos 2013 6 Day Sprint	-	-	-	1,500
Matched Giving – Trevor Ricketts	-	-	-	981
Other	-	-	-	185
	<u>35</u>	<u>457</u>	<u>492</u>	<u>7,666</u>

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9 Tangible Fixed Assets

	National Centre Building £	Other Tangible Fixed £	Total £
Cost			
At 1 January 2015	1,000	31,589	32,589
Additions	-	-	-
Disposals		(1,414)	(1,414)
As at 31 December 2015	1,000	30,176	31,176
Depreciation			
At 1 January 2015	-	24,806	24,806
Disposals		(1,414)	(1,414)
Charge	-	2,011	2,011
As at 31 December 2015	-	25,403	25,403
Net book value			
At 31 December 2015	1,000	4,773	5,773
At 31 December 2014	1,000	6,783	7,783

10 Investment

The investment of £3 (2012: £3) represents the Company's 100% holding of the Scottish Orienteering 6-Day Event Company Limited. At February 2015, the end of their reporting year (most recent accounts available at time of writing), the Scottish Orienteering 6-Day Event Company generated a loss of £22,051. Total assets, less current liabilities and net assets were £142,450

11 Debtors and Prepaid Expenses

	2015	2014
	£	£
Scotjos	4,485	-
Teaching Orienteering	1,906	-
UKCC, Coaching & Development	835	-
Event Levies	350	-
National Centre	80	-
Scottish 6 Days Company Grant	-	8,450
Race the Castles Event	-	7,600
CAF-Matched Giving	-	3,545
Janice Nisbet (VHI)	-	1,870
Others	-	383
	7,656	21,848

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12 Creditors

	2015	2014
	£	£
Prepayments		
Subscriptions in Advance	-	1,774
Race the Castles	-	10,182
Club Development	6,158	6,090
Scotjos	3,530	1,400
Coaching - UKCC	1,781	-
Score & Web Costs	1,000	617
Staff Costs & Expenses	872	1,446
Audit Fee	750	100
Other Expenses	2,579	-
	16,672	21,609

13 Restricted Funds

	Fund			Fund	
	Balances			Balances	
	Brought	Incoming	Outgoing	Transfers	
	Forward	Resources	Resources	Forward	Forward
	£	£	£	£	£
Staffing Grants	19,000	51,000	(95,625)	25,625	-
Highland Council, 6 Days	-	25,000	(25,000)	-	-
Junior Squad Funds	15,424	20,530	(18,155)	3,205	21,004
SportScotland – Bridge	-	11,061	(11,061)	-	-
Coaching	2,500	7,940	(15,868)	5,428	-
Senior Squad Funds	3,985	7,774	(12,199)	3,000	2,560
Gift Aid	-	457	(457)	-	-
BTO Solicitors – SOUL	-	400	(400)	-	-
Davidson Trust - Courses	2,900	-	(2,100)	-	800
BP Matched Giving- Ricketts	188	-	(188)	-	-
Total Restricted Funds	43,997	124,162	(181,053)	37,258	24,364

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14 Unrestricted Reserves

	Development Fund	Operations Reserve	Asset Replacement Reserve	Profit and Loss Reserve	Total
	£	£	£		£
At 1 January 2015	8,321	50,000	10,000	99,158	167,479
Income	-	-	-	77,901	77,901
Expenditure in year	-	-	-	(32,650)	(32,650)
Transfers	-	-	-	(37,258)	(37,258)
As at 31 December 2015	8,321	50,000	10,000	107,151	175,472

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.

15 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 2015, The Six Day Event Company paid £33,800 (2014: £33,800) to Scottish Orienteering. The SOA levy component of this grant is £14,838.

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

	Note	Unrestricted funds	Restricted funds	2015 Total	2014 Total
		£	£	£	£
Member Income					
SOA/BOF membership fees		9,793	-	9,793	6,692
SOA/BOF event levies		18,216	-	18,216	16,143
Sales & equipment hire		61	-	61	72
SCORE advert income and costs		150	-	150	100
Interest received		24	-	24	19
		<u>28,244</u>	<u>-</u>	<u>28,244</u>	<u>25,526</u>
Grant Income					
Sportscotland		11,313	48,940	60,253	80,360
Scottish 6-Day Event Company Ltd		18,962	-	18,962	23,808
Other Grant Income	7	2,076	10,857	12,933	35,444
		<u>32,351</u>	<u>59,797</u>	<u>92,148</u>	<u>139,612</u>
National Centre					
Courses		275	-	275	377
Map Sales/ROMP		679	-	679	1,226
Other		217	-	217	55
		<u>1,171</u>	<u>-</u>	<u>1,171</u>	<u>1,658</u>
Development Expenditure					
Junior Squads income		-	20,530	20,530	21,030
Senior squads income		-	7,774	7,774	9,514
Coaching course income		8,336	-	8,336	6,360
		<u>8,336</u>	<u>28,304</u>	<u>36,640</u>	<u>36,904</u>
Other Income		7,799	-	7,799	8,302
Event Income					
World Orienteering Championships		-	36,061	36,061	-
Race the Castles		-	-	-	55,572
Total Income		<u>77,901</u>	<u>124,162</u>	<u>202,063</u>	<u>265,074</u>
General Administration					
Merchandise Costs		-	-	-	-
SCORE Magazine		2,466	-	2,466	4,105
Administration		8,588	-	8,588	4,760
Depreciation		2,011	-	2,011	1,308
		<u>13,065</u>	<u>-</u>	<u>13,065</u>	<u>10,173</u>
National Centre					
Courses		627	-	627	543
Map Sales/ROMP		1,254	-	1,254	-
Office Costs		2,249	-	2,249	2,561
Other		-	-	-	-
		<u>4,130</u>	<u>-</u>	<u>4,130</u>	<u>3,104</u>
Development Expenditure					
Professional staff costs		-	95,625	95,625	87,831
Club Development		2,829	-	2,829	6,255
Junior Squads training expenses		-	18,155	18,155	33,230
Senior Squads training expenses		5,000	12,199	17,199	18,676
Veteran Squads – international expenses		500	-	500	500
Coaching expenses		-	15,868	15,868	9,978
Other Development (inc map updates)		7,091	2,688	9,779	2,719
		<u>15,420</u>	<u>144,535</u>	<u>159,955</u>	<u>159,189</u>
Miscellaneous Expenses		35	457	492	7,666
Event Expenditure					
World Orienteering Championships		-	36,061	36,061	-
Race the Castles		-	-	-	49,962
Total Expenditure		<u>32,650</u>	<u>181,053</u>	<u>213,703</u>	<u>230,094</u>

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