

**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 2021**

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

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

2021 did not have an auspicious start as government instructions to “stay at home” shut down all organised orienteering activity. However, vaccinations held out the promise of a much brighter future and work in the early part of the year focused on preparing to restart the sport once restrictions were lifted. Unsurprisingly there were ups and downs, but we always felt that as an outdoor non-contact sport we should be well placed to recover quickly.

We set out a number of objectives: a Junior Series coordinated by the SOA development team, a Scottish Spring weekend in May, the Scottish individual Championships in June, a short urban (SOUL) series, Scottish League (SOL) events from the autumn (including the Senior Home Internationals) and our intention to do everything possible to put on the Scottish 6 Days. At the time this all seemed quite ambitious, and I can only express my thanks to the many committed members across Scotland who agreed to give this a go and made it happen.

The 6 days needs preparation and commitment months and years in advance with its numerous stakeholders, high reputation, and significant financial impact on the SOA. I would like to say an enormous thank you to the clubs, 500+ volunteers, SOA employees, landowners, **sportscotland**, local authorities, suppliers and competitors who supported us both morally and financially when we decided to go ahead. We didn't manage to put on a full 6 Days but even in its “2x3” format the event was deemed a great success; it has made a big difference financially and perhaps more importantly it has maintained the reputation of the sport in Scotland.

Behind the scenes Fiona Keir and Tim O'Donoghue worked tirelessly with **sportscotland** and the club COVID officers to update and communicate constant changes to the COVID guidance for activities and events to make sure we could operate safely and compliantly.

The SOA team worked at home for the second year in a row. We had some changes. After 10 years Colin Matheson retired from his SOA duties and from his 6 Days role and has been replaced by Nikki Howard. The SOA will miss Colin's commitment and wealth of experience. Denise Martin also stepped down as Coaching and Volunteer Officer and was replaced by Suzanne Robins-Bird. Filling the vacant Regional Development Officer for East Scotland (RDO-E) post proved harder and the team was very stretched during 2021 and I would like to thank them all for their commitment during a very difficult time, as they continued to develop important partnerships and supported and progressed coaching.

Maintaining a full complement on the board continued to be a challenge with some members having double hats. Neil Rankin joined the board early in the year as Equality, Welfare & Diversity Director and established the Equalities sub-committee. Peter Heffernan (Independent) and Bridget Khurseed (Communications) resigned towards the end of the year, and we have been lucky to find some excellent new directors who were co-opted onto the Board (Fanni Gyurko (Performance) and Paul Rayner (Marketing & Communications)) and look forward to benefiting from their skills and experience.

Our strategy is to sustain a thriving sport for all ages through supporting and developing our clubs. I think it's fair to say that enthusiasm following the lockdown is undimmed and evident in the commitment to this year's events. As Ben Hartman reports we are in good shape financially, have experienced and committed volunteers, have recruited new energetic board members, employ a skilled staff team who make a big contribution and continue to receive invaluable support from **sportscotland**. Our membership numbers have held up, with 1,916 members at the end of October 2021 compared to 1,920 in 2019 before the pandemic. But our long-term challenges remain – especially demographics which has an impact on volunteers and competitor numbers. We have some great opportunities (e.g. the World Championships in Edinburgh in 2024) to attract younger orienteers into the sport and as we get going again our primary objective will be to make the most of these opportunities by embracing an inclusive coaching and social culture in all our clubs.

**SCOTTISH ORIENTEERING ASSOCIATION**  
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**Directors' Report for the year ended December 2021 (incorporating the Trustees' Report)**

The Directors present their annual report together with the financial statements of the charity for the year ended 31 December 2021. 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

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**Directors' Report for the year ended December 2021 (incorporating the Trustees' Report) continued**

**Achievements and Performance**

**Operations.** The focus for the year was on restarting the sport in a COVID safe manner. Despite the uncertainty some significant events were organised including a Junior Series coordinated by the SOA development team, a Scottish Spring weekend in May, the Scottish individual Championships in June, a short SOUL series, SOL events from the autumn (including the Senior Home Internationals) and the Scottish 6 Days. In addition, Lynne Walker and Denise Martin organised another successful set of on-line / virtual planning courses.

Colin Matheson retired after 10 years with the SOA, having made a significant contribution to the SOA and the 6 Days. He is replaced by Nikki Howard, also a member of Moravian. Paul Caban continues to support the Fixtures and Richard Oxlade has continued to act as Operations Director. Helen Rowlands (Gramp) has agreed to take on the role of Controller Advocate and we look forward to benefiting from her experience and enthusiasm.

**Health and Safety.** The key health & safety issue for the year has been the ongoing presence of the COVID pandemic: in sequence with the waxing and waning of the pandemic came varying precautions and requirements from the Scottish Government. These created challenges for clubs, for event organisers and for club COVID officers around how to continue running events and activities while ensuring compliance with the requirements. Members involved with addressing the challenges have been very successful in ensuring that a substantial programme of events and activities were run through the year and done so without having any events/activities being regarded as 'spreader events'. This has been an excellent achievement.

During the year the system for reporting of injuries, incidents and learning events has been revised and expanded so that learning from experience can be improved across SOA. Access to the single form is achieved through the SOA website. So far, no use has been made of the form, but is hoped that the level of reporting will increase going forward, which will provide opportunities for increased sharing of learning that arises from these situations.

**Communications.** The monthly SOA newsletter is proving a useful tool for regular updates and to connect some of the SOA Staff team areas of work with the members and clubs. SCORE has taken a 'hiatus' while we search for a new editor and carry on our 'award winning' quarterly newsletter. Bridget Khurseed (Communications) has resigned as a director. However, we have been lucky to replace her with Paul Rayner who has previously worked for the SOA.

**Development.** 2021 has been a challenging year with the continuation of COVID and frequent changes in guidance and restrictions. The staff team have done extremely well in these difficult circumstances, furthering the strategic aims of the SOA through providing orienteering opportunities to new participants in new areas, and working to develop new pathways into club orienteering. Partnerships have been built with Local Authorities and Active Schools teams, in particular in Dundee and Lochaber where there has been little local orienteering activity previously.

The staff team has been one member down throughout the year. Attempts to recruit a replacement regional development officer have not been successful and this has placed great strain on the remaining members of the team. We have been able to continue a number of specific projects through providing short term staff contracts and our thanks go to **sportscotland** for allowing us flexibility in how we use their grant. It remains a high priority for us to review the structure of the development team to enable us to offer a more attractive position and return to a full complement of staff.

Our grant from **sportscotland** also includes an annual sum for club development projects and in 2021, we were pleased to be able to provide funds to eight clubs for a variety of development projects.

On the coaching side, the coach awards and training courses which the SOA deliver have been restructured and rewritten by staff and senior coaches, enabling online delivery of parts of the coach education programme. During the year we have also run a series of Child Well-being and Protection in Sport courses, with help from funding from British Orienteering, to ensure that all our coaches have received child protection training as a pre-requisite for their coaching licence.

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**Directors' Report for the year ended December 2021 (incorporating the Trustees' Report) continued**

**Performance.** After a very disappointing 2020 for our performance athletes, things started to pick up during 2021. The SOA received £5,000 of performance funding from **sportscotland** which was used to support SOA members of the GB team during pre-WOC 2022 coaching in Denmark. WOC 2021 took place in the Czech Republic in July and the notable performance was from Grace Molloy in the sprint who equalled the best position ever for a GB athlete on debut.

Unfortunately, British orienteering continued to face difficult decisions related to COVID and teams were not sent to the Junior World Championships (JWOC) or the European Youth Orienteering Championships (EYOC). However, Scottish junior squad (SCOTJOS) training restarted, and home nation competitions went ahead with Scottish juniors winning the Junior Inter Regional Championships and Scottish seniors winning the Senior Home Internationals (hosted by Gramp & MAROC).

Fanni Gurkyo was co-opted to the board towards the end of the year to fill the Performance Director vacancy.

**Welfare.** With the launch of the SOA Strategy, Mapping the Way Forward, there has been a need to consider the SOA's work in the areas of equality and inclusion. 2021 saw the establishment of the Equality sub-committee which is comprised of members of the SOA with an interest in furthering this area of work. We are grateful for the input from the sub-committee and there is an open invite to any member who wishes to add their voice to the discussion. The Equality sub-group have hosted a number of 'Community Conversations' during 2021 to explore opinions within the broader membership. We have welcomed in guest speakers from Scottish Disability Sport and also LEAP Sport. Working closely with the SOA staff, the Equality sub-committee has engaged with identified campaigns to promote aspects of inclusion in the sport including Rainbow Laces. There is a strong commitment to continue to raise the profile of key issues pertaining to barriers to anyone enjoying and participating in the sport of orienteering and work will continue to ensure the orienteering remains welcoming sport for everyone.

In 2021 the SOA Board also voted in favour of all coaches having a Protecting Vulnerable Groups (PVG) registration in order to keep the sport safe. PVGs can be obtained free of charge for any volunteer working with young people on a regular basis through the SOA office. It is every club's responsibility to ensure that their coaches have PVG registration through their Club Welfare and Protection Officer. We would like to thank all the Club Welfare and Protection Officers in the clubs across Scotland for their continued work and important role they play.

## **Financial Review**

### **Overview**

COVID has loomed large over our lives for the last two years and the primary focus of our financial planning since the pandemic hit in 2020 was to prepare for the different possible outcomes for the 2021 Scottish 6 Days, recognising that ever-changing restrictions on large events presented a high risk that the event would either have to be cancelled or significantly scaled back.

A "normal" 6 Day Event generates sufficient surplus to contribute £40,000 annually to the SOA, so our main focus in 2021 was to plan how we could minimise the impact if funding from the 6 Day Event Company had to be suspended after Lochaber 2021.

Richard Oxlade has highlighted in his President's report what a tremendous event Lochaber 2021 turned out to be. Financially the decision to run the event as two 3-day events halved entry fees and it is a great credit to everyone involved that the event was still able to make a modest surplus, though insufficient to support continued payments to the SOA up to the Moray 2023 event.

In place of 6 Day Event funding, we are tremendously grateful to Lochaber 2021 participants, who donated £20,906 (£25,372 including gift aid) and also to **sportscotland** who awarded us a grant of £23,533 from the COVID Recovery Fund. This, along with our efforts to build up reserves over the last 2 years, has enabled us to maintain our budgeted "unrestricted" expenditure for 2022 and 2023 at £79,000, as in 2020 and 2021.

Looking ahead, in the long run we will need to increase our annual income if we wish to maintain this level of "unrestricted" expenditure beyond 2023.

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**Directors' Report for the year ended December 2021 (incorporating the Trustees' Report) continued**

**Income and Expenditure**

For the year to 31<sup>st</sup> December 2021, the SOA's total income was £231,300 (2020 - £198,828) and expenditure was £173,188 (2020 - £167,583).

The main sources of income in 2021 were grant funding from **sportscotland** - £127,533 (2020 - £104,000), comprised of a core grant of £104,000 and a COVID recovery fund grant of £23,533, funding from the Scottish 6 Day Event Company - £29,100 (2020 - £40,870) and donations from Lochaber 2021 participants, of £20,906.

COVID restrictions impacted significantly on activity and expenditure in 2021. The largest area of expenditure in 2021 was again staffing - £109,706 (2020 - £134,807).

Overall income in 2021 exceeded expenditure by £58,112 (2020 - £31,245).

**Reserves and Reserves Policy**

At the end of 2021 the SOA's total reserves amounted to £290,362 (2020 - £232,250), of which £104,407 (2020 - £101,323) was held in restricted reserves (those funds that must be used for a specified purpose) and £185,955 (2020 - £130,927) in unrestricted reserves, which may be used for any purpose in support of the SOA's objectives.

The largest restricted funds relate to the Scottish Junior Squad (SCOTJOS) – £48,665 (2020 - £47,677) and **sportscotland** - £48,718 (2020 - £39,019). 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 on squad activities until the following summer and **sportscotland** operating on an April – March financial year, meaning a quarter of the annual grant (£26,000) is held in SOA reserves at our year end to cover expenditure in the following January – March. The increase in **sportscotland** reserves also reflects the difficulty we have faced throughout 2021 recruiting and retaining a second Regional Development Officer.

The SOA's policy is to maintain sufficient unrestricted reserves to meet six months' operating costs (£80,000) in respect of salaries and other contractual commitments (in an Operations Reserve) and to set aside £10,000 in case of essential unbudgeted investment (in an Asset Replacement Reserve).

The balance of unrestricted reserves (£95,955) is held in a general "Profit and Loss" reserve. The balance on each reserve at the end of 2021 is shown below.

Reserve	Balance at 31 Dec 2021	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 and to reduce insurance costs
Profit and Loss Reserve	£95,955	Funding for our "unrestricted" expenditure budget in 2022 and 2023 in place of funding from the 6 Day Event.

**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, maintain accessibility and minimise risk. This policy is under regular review.

**Directors' Report for the year ended December 2021 (incorporating the Trustees' Report) continued**

**SCOTTISH ORIENTEERING ASSOCIATION**  
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**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 2021, and while we have recruited two new directors, finding replacements remains challenging. In addition, we are reliant on volunteers not only to run our schedule of events at all levels but also to support SOA in managing the sport, an effort for which we are always very grateful. The risk remains that the pool of suitable volunteers is limited, and this in turn places strain on various aspects of running the sport in Scotland. Addressing this risk is the focus of our volunteer strategy.
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 2023 and 2025 all place a great strain on a limited pool of experienced officials. Development of our pool of event officials continues to be one of our focus areas.
3. **Recruitment and retention of staff:** 2021 saw a significant staff turnover and we have struggled to replace staff in some roles. 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.
4. **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.
5. **WOC 2024:** WOC 2024 is a large project for a relatively small organisation. Key risks are cost overruns and reputational loss if we fail to deliver a professional event. COVID also adds significantly to the event's risk profile with considerable uncertainty remaining over what restrictions will be in place in the future. The financial risk is being managed by using an experienced treasurer, and ring-fencing delivery in the Scottish 6 Day Event Company. The delivery risk is being managed by recruitment of a professional event co-ordinator, supported by the SOA Events Manager.
6. **Cancellation of future 6 Day Events:** resulting in further loss of £40,000 in annual funding received from the Scottish 6 Day Event Company.



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

**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 2021 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. In 2021 the President also fulfilled the role of Strategy Director and also Operations Director.

**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.

**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.

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

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

**Marketing and Communications Director**, accountable for the marketing of the SOA and its activities and communications.

**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.

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

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

**Directors' Report for the year ended December 2021 (incorporating the Trustees' Report) continued**

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

**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. 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	Bridget Khursheed (resigned December 2021)
Richard Oxlade	Peter Heffernan (resigned December 2021)
Ben Hartman	Neil Rankin (resigned April 2022)
Liz Orr	
Tim O'Donoghue	
Fanni Gyurko (co-opted February 2022)	
Paul Rayner (co-opted February 2022)	

**Principal Office Bearers**

Richard Oxlade (President)

Anne Hickling (Chair)

Liz Orr (Secretary)

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**

Richard Oxlade  
**President**

xx May 2022

**SCOTTISH ORIENTEERING ASSOCIATION**  
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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 2021 which are set out on pages 12 to 21.

**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.

xx May 2022

**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 2021**

	Note			2021	2020
		Unrestricted funds	Restricted funds	Total	Total
		£	£	£	£
<b>Income and endowments from:</b>					
Donations and legacies		95,518	123,912	<b>219,430</b>	189,789
Charitable activities		6,329	2,961	<b>9,290</b>	7,865
Other trading activities		15	-	<b>15</b>	1,174
Event staging		2,565	-	<b>2,565</b>	-
<b>Total Income</b>	<b>2</b>	<b>104,427</b>	<b>126,873</b>	<b>231,300</b>	198,828
<b>Expenditure on:</b>					
Raising funds		753	-	<b>753</b>	661
Charitable activities		46,557	123,789	<b>170,346</b>	166,922
Event staging		2,089	-	<b>2,089</b>	-
<b>Total Expenditure</b>	<b>5</b>	<b>49,399</b>	<b>123,789</b>	<b>173,188</b>	167,583
<b>Net Income/(Expenditure)</b>		<b>55,028</b>	<b>3,084</b>	<b>58,112</b>	31,245
<b>Reconciliation of funds:</b>					
Total funds brought forward		<b>130,927</b>	<b>101,323</b>	<b>232,250</b>	201,005
<b>Total funds carried forward</b>		<b>185,955</b>	<b>104,407</b>	<b>290,362</b>	232,250

**SCOTTISH ORIENTEERING ASSOCIATION**  
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**Charity Number: SC043563**  
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**Balance Sheet**  
**as at 31 December 2021**

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	7	6,869	8,805
Investments	8	3	3
		<b>6,872</b>	8,808
<b>Current assets</b>			
Stock	9	2,593	1,502
Debtors - amounts falling due within one year	10	12,730	10,493
Building society deposits		8,026	8,026
Cash at bank		305,809	214,690
		<b>329,158</b>	234,711
Creditors - amounts falling due within one year	11	<b>(10,369)</b>	(11,269)
<b>Net current assets</b>		<b>318,789</b>	223,442
<b>Total assets less current liabilities</b>		<b>325,661</b>	232,250
Creditors – amounts falling due in over one year	12	<b>(35,299)</b>	-
<b>Net assets</b>		<b>290,362</b>	232,250
<b>Reserves</b>			
Restricted reserves	13	104,407	101,323
Unrestricted reserves	14	185,955	130,927
<b>Total members' funds</b>		<b>290,362</b>	232,250

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 15 to 21 form an integral part of these financial statements.

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

**Balance sheet continued**

**Directors' statements in accordance with Section 475 (2) and (3)**  
**for the year ended 31 December 2021**

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 **May 2022** and signed on its behalf by

Anne Hickling  
Chair

Richard Oxlade  
President

**May 2022**

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

**Notes to the financial statements**  
**for the year ended 31 December 2021**

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

**1.1 Basis of preparation of financial statements**

The Scottish Orienteering Association (the Charity), 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 principal 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 Preparation of the accounts on a going concern basis**

Since the introduction of COVID restrictions in March 2020 the Charity's finances and reserves have been successfully managed through a combination of regular financial monitoring and utilisation of the available COVID financial support. When Lochaber 2021 had to be scaled back, leaving the 6 Day Event in a position where it could not support continued payments to the SOA until after Moray 2023, participants responded magnificently with their donations. The Charity has shown considerable resilience during these unprecedented times and the Directors are confident in the Charity's ability to remain financially stable.

**1.3 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.

**1.4 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

**1.5 Investments**

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

**1.6 Stocks**

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

**1.7 Debtors**

Debtors are included at their recoverable amounts.

**1.8 Creditors and provisions**

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

**1.9 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.

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**Notes to the financial statements**  
**for the year ended 31 December 2021 continued**

**1.10 Expenditure**

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

**1.11 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.

**2 Income**

	Note	Unrestricted funds £	Restricted funds £	2021 Total £	2020 Total £
Membership Fees		13,636	18,103	31,739	18,867
Sportscotland Grant		23,533	104,000	127,533	104,000
Scottish 6-Day Event Company Ltd		29,100	-	29,100	40,870
Other Grant Income	3	8,343	1,809	10,152	26,052
Lochaber 2021 Donations		20,906	-	20,906	-
<b>Total donations and legacies</b>		<b>95,518</b>	<b>123,912</b>	<b>219,430</b>	189,789
National Centre		1,305	-	1,305	684
Development Income		3,785	2,961	6,746	960
Event Levies		1,239	-	1,239	1,221
Other Income	4	-	-	5,000	5,000
<b>Total charitable activities</b>		<b>6,329</b>	<b>2,961</b>	<b>9,290</b>	7,865
<b>Total Events Staging</b>		<b>2,565</b>	<b>-</b>	<b>2,565</b>	<b>-</b>
<b>Total Trading Activities</b>		<b>15</b>	<b>-</b>	<b>15</b>	1,174
<b>Total Income</b>		<b>104,427</b>	<b>126,873</b>	<b>231,300</b>	198,828

**3 Other Grant Income**

Donations	Unrestricted Funds £	Restricted Funds £	2021 Total £	2020 Total £
Gift Aid	6,838	-	6,838	1,989
Job Retention Support Grant	1,505	-	1,505	13,205
Masterplan Adventure - SEDS	-	813	813	-
Morton Fraser – ESOC legacy	-	756	756	-



**SCOTTISH ORIENTEERING ASSOCIATION**  
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SEDS contributions	-	240	240	-
Orienteering Foundation	-	-	-	600
Business Support Grant	-	-	-	10,000
Other small donations	-	-	-	258
	<b>8,343</b>	<b>1,809</b>	<b>10,152</b>	<b>26,052</b>

The Orienteering Foundation's award was to offer members of the local community, especially school children, the opportunity to try orienteering ahead of the Lochaber 2021 Scottish 6 Days Event.

**Notes to the financial statements**  
**for the year ended 31 December 2021 continued**

**4 Other Income**

Other Income	Unrestricted Funds	Restricted Funds	2021	2020
	£	£	£	£
FVO Club Development Officer	-	-	-	5,000
	<b>-</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>

**5 Expenditure**

	Note		2021	2020
		Unrestricted funds	Restricted funds	Total
		£	£	£
General Administration		6,253	1,861	8,114
National Centre		1,357	-	1,357
Professional Staff Costs	6	35,236	74,470	109,706
Other Development Expenditure		3,711	47,458	51,169
<b>Total Charitable Activities</b>		<b>46,557</b>	<b>123,789</b>	<b>170,346</b>
<b>Events Staging</b>		<b>2,089</b>	<b>-</b>	<b>2,089</b>
<b>Raising Funds</b>		<b>753</b>	<b>-</b>	<b>753</b>
<b>Total Expenditure</b>		<b>49,399</b>	<b>123,789</b>	<b>173,188</b>

The General Administration cost includes independent examination fees of £750 (2020 - £900)

**6 Remuneration**

Professional Staff Costs	2021	2020
	£	£
Salary costs	93,757	116,643
National Insurance	2,366	3,496

**SCOTTISH ORIENTEERING ASSOCIATION**  
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Pensions	7,684	8,806
Expenses Reimbursement	5,899	5,862
	<b>109,706</b>	<b>134,807</b>

In 2021 the SOA employed an average of 6 part time employees / 3.5 FTE (2020 – 8 / 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 £48 (2020 - £347) were paid to 2 directors (2020 - 3) during the year.

**Notes to the financial statements**  
**for the year ended 31 December 2021 continued**

**7 Tangible Fixed Assets**

	National Centre Building	Other Tangible Fixed Assets	Total
	£	£	£
<b>Cost</b>			
At 1 January 2021	1,000	46,472	47,472
Additions	-	1,654	1,654
Disposals	-	(22,507)	(22,507)
<b>As at 31 December 2021</b>	<b>1,000</b>	<b>25,619</b>	<b>26,619</b>

**Depreciation**

At 1 January 2021	-	38,667	38,667
Disposals	-	(22,507)	(22,507)
Charge	-	3,590	3,590
<b>As at 31 December 2021</b>	<b>-</b>	<b>19,750</b>	<b>19,750</b>

**Net book value**

**SCOTTISH ORIENTEERING ASSOCIATION**  
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<b>At 31 December 2021</b>	<b>1,000</b>	<b>5,869</b>	<b>6,869</b>
At 31 December 2020	1,000	7,805	8,805

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**8 Investment**

The investment of £3 (2020: £3) represents the Company's 100% holding of the Scottish Orienteering 6-Day Event Company Limited. At February 2021, the end of their reporting year – a non 6-Day Event year, the Scottish Orienteering 6-Day Event Company made a deficit of £31,653 (2020 – surplus of £54,697). Total net assets were £90,654 (2020 - £122,307).

**9 Stock**

	<b>2021</b>	2020
	<b>£</b>	£
Championship Medals	595	1,502
Woven Badges	1,998	-
	<b>2,593</b>	<b>1,502</b>

**10 Debtors and Prepaid Expenses**

	<b>2021</b>	2020
	<b>£</b>	£
Prepayment of Expenses	2,216	2,088
Membership Fees	7,563	5,296
Trade Debtors	2,625	1,965
SOA Event Levies	326	
Job Retention Scheme Grant	-	1,144
	-	1,144

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12,730      10,493

**Notes to the financial statements**  
**for the year ended 31 December 2021 continued**

**11 Creditors falling due within one year**

	2021	2020
	£	£
Staff Costs and Expenses	2,519	3,555
Club Development	1,750	5,472
Independent Examination Fee	750	900
Club Membership Fees	1,465	1,231
Membership Fees - Administration Fees	234	111
Supplier Invoices	2,330	-
SCOTJOS – Volunteer Expenses	808	-
British Orienteering – Event Levies	513	-
	<b>10,369</b>	<b>11,269</b>

**12 Creditors falling due in more than one year**

	2021	2020
	£	£
Sportscotland – COVID Recovery Fund Loan	35,299	-
	<b>35,299</b>	-

**13 Restricted Funds**

	Fund Balances Brought Forward	Incoming Resources	Outgoing Resources	Fund Balances Carried Forward
	£	£	£	£
Sportscotland – Development Staff	27,061	69,000	(61,310)	34,751
Sportscotland – Development	7,671	22,298	(19,403)	10,566
Sportscotland – Effective Organisation	4,287	15,000	(15,886)	3,401
Junior Squad Funds	47,677	18,766	(17,778)	48,665
Senior Squad Funds	6,106	1,053	(891)	6,268
Morton Fraser – ESOC Legacy	-	756	-	756
FVO CDO Agreement	7,921	-	(7,921)	-
Orienteering Foundation	600	-	(600)	-
<b>Total Restricted Funds</b>	<b>101,323</b>	<b>126,873</b>	<b>(123,789)</b>	<b>104,407</b>

The purpose of each restricted fund is as follows –

**Sportscotland**                      Grant funding for development of orienteering, split between staff and other development costs and also towards meeting all our statutory and regulatory responsibilities. Operates

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on an April-March financial year. Incoming resources also include partner contributions to local development projects.

Junior Squad	Funding, principally from members of SCOTJOS and their families, for training and competition. Operates on an academic year.
Senior Squad	Funding for elite training and competition.
Morton Fraser	Funds received as a legacy for use by Edinburgh Southern OC (ESOC)

**Notes to the financial statements**  
**for the year ended 31 December 2021 continued**

FVO	Grant funding for a club development officer. Balance returned to FVO in 2021 as the postholder is no longer an employee of the SOA.
Orienteering Foundation	Funding to offer members of the local community, especially school children, the opportunity to try orienteering ahead of the Lochaber 2021 Scottish 6 Days Event.

**14 Unrestricted Reserves**

	<b>Operations Reserve</b>	<b>Asset Replacement Reserve</b>	<b>Profit and Loss Reserve</b>	<b>Total</b>
	<b>£</b>	<b>£</b>		<b>£</b>
At 1 January 2021	80,000	10,000	40,927	130,927
Income	-	-	104,427	104,427
Expenditure in year	-	-	(49,399)	(49,399)
<b>At 31 December 2021</b>	<b>80,000</b>	<b>10,000</b>	<b>95,955</b>	<b>185,955</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 2021, 6 months operating costs equates to roughly £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**

**SCOTTISH ORIENTEERING ASSOCIATION**  
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	<b>Unrestricted Funds 2021</b>	<b>Restricted Funds 2021</b>	<b>Total 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Fixed Assets	3,151	3,721	6,872
Current Assets	222,163	106,995	329,158
Current Liabilities	(4,060)	(6,309)	(10,369)
Creditors over one year	(35,299)	-	(35,299)
<b>Net Assets At 31 Dec 21</b>	<b>185,955</b>	<b>104,407</b>	<b>290,362</b>

**Notes to the financial statements**  
**for the year ended 31 December 2021 continued**

	<b>Unrestricted Funds 2020</b>	<b>Restricted Funds 2020</b>	<b>Total 2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Fixed Assets	3,225	5,583	8,808
Current Assets	131,427	103,284	234,711
Current Liabilities	(3,725)	(7,544)	(11,269)
<b>Net Assets At 31 Dec 20</b>	<b>130,927</b>	<b>101,323</b>	<b>232,250</b>

**SCOTTISH ORIENTEERING ASSOCIATION**  
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**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' interests, 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 2020, The Six Day Event Company paid £29,100 (2020: £40,870) to the SOA.

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

	Note	Unrestricted funds	Restricted funds	2021 Total	2020 Total
		£	£	£	£
<b>Member Income</b>					
SOA membership fees – BO members		8,650	-	8,650	11,688
SOA membership fees – SOA only members		4,986	-	4,986	5,349
SOA/BOF event levies		1,239	-	1,221	1,221
Sales & equipment hire		15	-	15	19
SCORE advert income and costs		-	-	-	170
Lochaber 2021 donations		20,906	-	20,906	-
		<b>35,796</b>	<b>-</b>	<b>35,796</b>	<b>18,447</b>
<b>Grant Income</b>					
Sportscotland		23,533	104,000	127,533	104,000
Scottish 6-Day Event Company Ltd		29,100	-	29,100	40,870
Other Grant Income	3	8,343	1,809	10,152	26,052
		<b>60,976</b>	<b>105,809</b>	<b>166,785</b>	<b>170,922</b>
<b>National Centre</b>					
Courses		1,305	-	1,305	400
Map Sales/ROMP		-	-	-	15
Other		-	-	-	269
		<b>1,305</b>	<b>-</b>	<b>1,305</b>	<b>684</b>
<b>Development Income</b>					
Junior Squads income		-	18,773	18,773	2,815
Coaching course income		3,785	-	3,785	960
Project contributions		-	2,298	2,298	-
		<b>3,785</b>	<b>21,071</b>	<b>24,856</b>	<b>3,775</b>
<b>Events staging</b>		<b>2,565</b>	<b>-</b>	<b>2,565</b>	<b>-</b>
<b>Other Income</b>	4	-	-	-	5,000
<b>Total Income</b>		<b>104,427</b>	<b>126,873</b>	<b>231,300</b>	<b>198,828</b>
<b>General Administration</b>					
SCORE Magazine		276	-	276	-
Communications and marketing		720	-	720	1,023
Administration		3,528	-	3,528	5,400
SOA only membership administration		753	-	753	661
Depreciation		1,729	1,861	3,590	3,259
		<b>7,006</b>	<b>1,861</b>	<b>8,867</b>	<b>10,343</b>
<b>National Centre</b>					
Courses		129	-	129	435
Office Costs		1,228	-	1,228	3,682



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		1,357	-	1,357	4,117
<b>Development Expenditure</b>					
Professional staff costs	6	35,236	74,470	109,706	134,807
Club Development		-	4,888	4,888	6,158
Junior Squads expenses		-	17,424	17,424	6,524
Senior Squads expenses		-	891	891	-
Performance – WOC 24		-	5,108	5,108	
Veteran Squad expenses		500	-	500	-
Coaching expenses		-	6,011	6,011	3,055
Other Development		3,211	13,136	16,347	2,286
Competitions' Review		-	-	-	293
		<b>38,947</b>	<b>121,928</b>	<b>160,875</b>	<b>153,123</b>
<b>Events staging</b>		<b>2,089</b>	<b>-</b>	<b>2,089</b>	<b>-</b>
<b>Total Expenditure</b>		<b>49,399</b>	<b>123,789</b>	<b>173,188</b>	<b>167,583</b>
<b>Net Income / (Expenditure)</b>		<b>55,028</b>	<b>3,084</b>	<b>58,112</b>	<b>31,245</b>

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