

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 2022

SCOTTISH ORIENTEERING ASSOCIATION
Company limited by guarantee

Contents	Page
<i>President's Report</i>	3
<i>Directors' Report</i>	4
<i>Independent Examiners Report to the members</i>	11
<i>Statement of Financial Activities</i>	12
<i>Balance Sheet</i>	13
<i>Notes to the Financial Statements</i>	15
<i>Detailed Statement of Income and Expenditure</i>	22

SCOTTISH ORIENTEERING ASSOCIATION
Company limited by guarantee

President's Report

2022 was in many respects a return to normal. Clubs organised 6 SOL events and 12 SOUL events during the year in addition to a full suite of championship events. As usual these were high quality competitions that often attracted competitors from south of the border and on behalf of the Board I would like to thank everyone in Scottish Orienteering for the enormous amount of work involved in putting them on.

As with many companies and organisations the SOA team has now largely adopted remote working with the Glenmore Lodge office used for meetings, records and equipment storage. We will continue to use the facility and have renewed our lease with sportscotland. There were some further staff changes including Fiona Keir, our Chief Operating Officer, who stood down after 5 years with the SOA. On behalf of the Board, I would like to thank Fiona for her leadership and commitment over that time, in particular during COVID when she liaised with sportscotland and government and had a huge influence on getting the sport up and running again. We advertised openly for her replacement and received a large number of very good applications. We interviewed 4 candidates and appointed Nikki Howard to the post. We are in the process of recruiting her replacement as Operations Manager and 6 Days Coordinator. We also successfully filled the vacant Regional Development Officer for East Scotland (RDO-E) and welcomed Heidi Ross to the team.

Maintaining a full complement of Board directors continues to be a challenge. We were delighted that Keith Dawson was elected as chairman given his wealth of orienteering and commercial experience, including his direct involvement with the IOF Mountain Bike Orienteering commission. Keith's appointment has also led to an agreement with British Mountain Bike Orienteering (BMBO) for SOA to take ownership of mountain bike orienteering in Scotland, bringing SOA in line with IOF. This will leverage clubs' mapping resource and further develop this orienteering discipline in Scotland. A programme of events is planned for 2023, including at the Scottish 6 Day. Mark Nixon also joined the Board as an independent director and in addition to his background in orienteering brings some great connections to Scottish Athletics. Unfortunately, Paul Rayner (Marketing & Communications) decided that he didn't have capacity to make a difference and so we are still seeking someone for this post. The Equality, Welfare & Diversity director post is also still vacant. Anne Hickling and Richard Oxlade will also be standing down in May 2023 after 6 years on the Board which means that Board succession is a serious issue for the sport.

Notwithstanding this I think it's fair to say that enthusiasm at an operational level is undimmed and evident in the commitment to the programme of events. As Ben Hartman reports we are in good shape financially, have experienced and committed volunteers and employ a skilled staff team who make a big contribution and continue to receive invaluable support from sportscotland. Our membership numbers have fallen by 9% since 2021. This has been entirely driven by a fall in SOA only members who tend to be less committed to the sport. However, this appears to be stabilising and with another 6 Days event in top quality forests in Moray in 2023, and the World Sprint Championships (WOC 2024) in Edinburgh in 2024 we still feel like a thriving sport and our strategy is to sustain this.

However, we have to acknowledge we face some serious long-term challenges – especially demographics which progressively have an impact on volunteers and membership numbers. As we all know we have a sport that has an enormous amount to offer people and perhaps our greatest challenge is making non-orienteers more aware of the attractions of orienteering. The good news is that we have a great opportunity to do this with the World Sprint Championships next year and have embarked on a project to harness this.

Everything is possible with a strong Board for leadership, a skilled professional staff team and a strong network of well governed clubs with committed and enthusiastic volunteers. I would like to finish this report by thanking everyone who helps with the sport for their contribution and encourage anyone with a passion for its future to consider a bigger leadership role at a club or national governing body level.

SCOTTISH ORIENTEERING ASSOCIATION
Company limited by guarantee

Directors' Report for the year ended December 2022 (incorporating the Trustees' Report)

The Directors present their annual report together with the financial statements of the charity for the year ended 31 December 2022. 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

SCOTTISH ORIENTEERING ASSOCIATION
Company limited by guarantee

Directors' Report for the year ended December 2022 (incorporating the Trustees' Report) continued

Achievements and Performance

Operations. 2022 was in many respects a return to normal operations. Clubs organised 6 SOL events and 12 SOUL events during the year in addition to a full suite of championship events, plus the JHIs. As usual these were high quality competitions that often attracted competitors from south of the border and on behalf of the Board I would like to thank everyone in Scottish Orienteering for the enormous amount of work involved in planning and organising them.

We continued to progress with training for planners with Lynne Walker and Suzanne Robins-Bird organising another successful set of on-line planning courses. We updated the list of SOA controllers and their qualifications and are moving towards a more transparent process for appointing controllers to national events to ensure they get an opportunity to develop.

The Operations team continued to meet regularly but saw a number of changes. Steve Scott (FVO) took over from Paul Caban as Fixtures Secretary after 16 years in the role and the Board would like to note their appreciation of this long service. David Esson (Gramp) has agreed to take on the role of Controller Advocate and we look forward to benefiting from his experience and enthusiasm. Sally Lindsay has also stood down as Trophy Co-ordinator and again we would like to thank her for her help over the last 5 years. A replacement for Sally is being sought. Lynne Walker handed over the reins as Planner Advocate to Colin Eades.

Following a year in the role of Operations Manager Nikki Howard applied successfully for the role of Chief Operating Officer. To date a replacement for Nikki is yet to be recruited. Richard Oxlade continued in the role of Acting Operations Director but will step down at the AGM in June 2023 after completing 2 terms of 3 years on the Board. A replacement is being sought.

Health and Safety. The key health & safety matters dealt with this year were -

- Full revision and issue of policy on Anti-doping.
- Achievement of SOA accreditation with UK Anti-doping (sportscotland requirement).
- SOA injury incident reporting system in place - so far only a few injuries reported.

Communications. The monthly SOA newsletter continues to prove a useful tool for regular updates and to connect some of the SOA Staff team areas of work with the members and clubs. SCORE is still taking a break while we search for a new editor and carry on our 'award winning' quarterly newsletter. Paul Rayner decided to stand down as Communications and Marketing Director and we are seeking a replacement.

Development 2022 has been an encouraging year with the return of competition and activities as the Covid restrictions faded. The priority for the staff development team remains to further the strategic aims of the SOA through providing orienteering opportunities to new participants in new areas, working to develop new pathways into club orienteering and attracting and retaining young orienteers in the sport.

The staff team began the year one member down and attempts to recruit a part-time regional development officer were not successful. In the first half of the year, we were 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. After reviewing the structure of the development team in the summer, we felt able to offer a full-time position; we interviewed several good-quality candidates and were all delighted to return to a full complement of staff.

Our grant from sportscotland also includes an annual sum for club development projects and in 2022, we were pleased to be able to provide funds to five clubs for a variety of development projects. These included grants to two university clubs seeking to build their membership in terms of both numbers and skills.

On the coaching side, the coach awards and training courses which the SOA deliver have been restructured and are now fully aligned to SCQF. We have also introduced a Young Leaders programme which offers three levels of training – in course planning, coaching and organisation – for different age groups from 12-16 years. This is one of a number of projects introduced to retain young people in the sport; we have also held a 'having your say' session with young people and a successful weekend away at the Inter-area junior competition, sharing ideas and making new friends.

SCOTTISH ORIENTEERING ASSOCIATION
Company limited by guarantee

Directors' Report for the year ended December 2022 (incorporating the Trustees' Report) continued

Over the year, our focus has increasingly moved towards WOC 2024 to be held in Edinburgh in July 2024. This event provides a rare opportunity to raise the profile of orienteering and attract new participants, and we are focussing our efforts on the need to change the age profile of the sport by bringing in more young people and adults (aged 15-35). Phase 1 of the project - to develop a costed plan for a structured and resourced programme of activities up to and beyond the WOC – is almost complete. Phase 2 - to implement the plan across the UK - will begin in the summer. This project is jointly funded by SOA and British Orienteering.

In addition, SOA has agreed with British Mountain Bike Orienteering (BMBO) to take ownership of mountain bike orienteering in Scotland, bringing SOA in line with IOF. This will leverage clubs' mapping resource and further develop this orienteering discipline in Scotland. A programme of events is planned for 2023, including at the Scottish 6 Day.

Performance. The SOA received £5,000 of performance funding from **sportscotland** for 2022. This was used to support the SOA members of the GB team during two different sprint training camps and competitions. In 2022 spring, these athletes were supported to take part in the Antwerp Sprint Orienteering Meeting, which provided high-level competition possibilities. In the beginning of 2023, SOA organised a sprint-specific training camp for performance athletes in the Stirling area, with relevant trainings for WOC 2024. WOC 2022 took place in Denmark. The GB team overall achieved great success - in the women, two British girls came in the top 3 at the individual sprint! The most notable performance from a Scotland-based athletes was Kris Jones's 6th place at the knock-out sprint.

The European Championships took place in Estonia and the Junior World Orienteering Championships in Portugal. There were many Scottish athletes selected to run these races. These were mostly young athletes, who will have a great potential to run WOC 2024. The Scottish Junior Squad (ScotJOS) provided several training and development opportunities for our junior athletes. The Scottish juniors won the Junior Inter Regional Championships and the Junior Home internationals. Scotland came second to England at the Senior and Veteran Home Internationals, however it was a tight battle between England and Scotland, with great performances amongst our athletes. The SOA performance fund was spent to support Senior athletes' participation at the Senior Home International, which was in the Southampton area, and also to fund a SEDS training camp.

Financial Review

Overview

Over the last couple of years, the main focus of our financial planning was to prepare for a lost or scaled back 2021 Scottish 6 Days. While Lochaber 2021 proved to be a tremendous event, its reduction to two 3-day events halved entry fees and resulted in the suspension of 6-Day Event funding until after the Moray 2023 6-Day Event.

A "normal" 6 Day Event generates sufficient surplus to contribute £40,000 annually to the SOA, and we are tremendously grateful to the support we received from both Lochaber 2021 participants and **sportscotland** through which we were able to build up sufficient reserves to cover the loss of 6-Day Event funding in 2022 and 2023.

As a result, our financial results for 2022 show a substantial deficit and this will be repeated in 2023, following which we expect to move to a more balanced position, with unrestricted reserves in line with our long-term reserves policy.

For the year to 31st December 2022, the SOA's total income was £195,810 (2021 - £231,300) and expenditure was £230,284 (2021 - £173,188).

Income and Expenditure

The main source of income in 2022 was grant funding from **sportscotland** - £107,400 (2021 - £127,533 when SOA received a COVID recovery fund grant of £23,533 in addition to core funding of £104,000). ScotJOS raised £45,464 in 2022 (2021 - £18,866) to run the ScotJOS programme, which in 2022 included a summer tour to Sweden. In addition, membership fees amounted to £14,639 (2021 - £13,636). As noted above, there was no income in 2022 from the Scottish 6 Day Event Company (2021- £29,100).

SCOTTISH ORIENTEERING ASSOCIATION
Company limited by guarantee

Directors' Report for the year ended December 2022 (incorporating the Trustees' Report) continued

As in 2021, the largest areas of expenditure in 2022 were staffing - £134,880 (2021 - £109,706) followed by ScotJOS at £41,210 (2021 - £17,424).

Overall expenditure in 2022 exceeded income by £34,474 (2021 - £58,112 surplus).

Reserves and Reserves Policy

At the end of 2022 the SOA's total reserves amounted to £255,888 (2021 - £290,362), of which £115,579 (2021 - £104,407) was held in restricted reserves (those funds that must be used for a specified purpose) and £140,309 (2021 - £185,955) in unrestricted reserves, which may be used for any purpose in support of the SOA's objectives.

The largest restricted funds relate to **sportscotland** - £54,675 (2021 - £48,718) and ScotJOS - £52,566 (2021 - £48,655). 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 (c£27,000) 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 recruiting over the last couple of years. Surplus **sportscotland** reserves are being used early in 2023 to develop plans to make the most of the opportunity that holding the world championships in Edinburgh presents in 2024.

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 (£50,309) is held in a general "Profit and Loss" reserve. The balance on each reserve at the end of 2022 is shown below.

Reserve	Balance at 31 Dec 2022	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	£50,309	Funding for our "unrestricted" expenditure budget in 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. In October 2022 the Directors agreed to open a Charities Aid Foundation Charity Deposit Platform account to take advantage of the increase in Bank of England interest rates. This account provides access to many different fixed rate, notice and instant access savings and will raise £5,000 - £6,000 in interest in 2023 and perhaps £3,000 annually thereafter.

SCOTTISH ORIENTEERING ASSOCIATION
Company limited by guarantee

Directors' Report for the year ended December 2022 (incorporating the Trustees' Report) continued

Risk assessment

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

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

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

The principal risks of the SOA are as follows:

1. **Loss of key volunteers and Board Members:** one director resigned in 2022 and two more will complete their two full terms in 2023, 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:** 2022 saw further staff changes with both Sarah Dunn, our Development Manager and Fiona Keir, our Chief Operating Officer, moving on. In recent times it has not been easy to replace staff in some roles. Loss of staff is costly owing to lost skills and experience and the effort of recruitment. We continue to review processes 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. 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

Directors' Report for the year ended December 2022 (incorporating the Trustees' Report) continued

Structure, governance and management

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

Management of the charity

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

Chair of the Board of Directors, responsible for providing inclusive leadership to the Board of Directors to achieve effective governance and the agreed objectives of the SOA. The Chair also supports the President and Chief Operating Officer as required in the execution of their duties. They act as an ambassador and the public face of the SOA, together with the Chief Operating Officer.

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 2022 the President also fulfilled the role of 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. This post was vacant in 2022.

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.

SCOTTISH ORIENTEERING ASSOCIATION
Company limited by guarantee

Directors' Report for the year ended December 2022 (incorporating the Trustees' Report) continued

Director/trustee recruitment and induction

New Directors are thoroughly vetted prior to appointment. They go through an induction process, are briefed on their legal responsibilities, and supplied with a copy of The Memorandum and Articles of Association. They are advised on the aims and values of the Charity and the content of the SOA Strategy and Long-Term Plan. 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>
Keith Dawson (appointed May 2022)	Paul Rayner (resigned December 2022)
Richard Oxlade	
Anne Hickling	
Ben Hartman	
Liz Orr	
Tim O'Donoghue	
Fanni Gyurko	
Mark Nixon (co-opted February 2023)	

Principal Office Bearers

Richard Oxlade (President)
Keith Dawson (Chair)
Liz Orr (Secretary)
Ben Hartman (Finance Director)
Nikki Howard (Chief Operating Officer and Company Secretary)

Principal Address

National Orienteering Centre
Glenmore Lodge
Aviemore, PH22 1QU

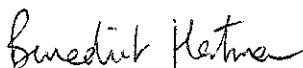
Independent Examiner

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

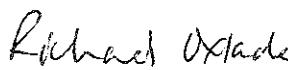
Bankers

Bank of Scotland
8 Brandon Street
Hamilton, ML3 8BZ

On Behalf of the Board,



Ben Hartman
Finance Director



Richard Oxlade
President

25 May 2023

SCOTTISH ORIENTEERING ASSOCIATION
Company limited by guarantee

Independent Examiners' Report to the Trustees of Scottish Orienteering Association

I report on the financial statements of Scottish Orienteering Association for the year ended 31 December 2022 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

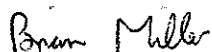
In connection with my examination, no matter has come to my attention:

(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.

26th May 2023

SCOTTISH ORIENTEERING ASSOCIATION
Company limited by guarantee

Charity Number: SC043563
Company Number: SC334748

**Statement of Financial Activities, including Income and Expenditure
for the year ended 31 December 2022**

	Note			2022	2021
		Unrestricted funds	Restricted funds	Total	Total
		£	£	£	£
Income and endowments from:					
Donations and legacies		17,150	143,804	160,954	219,430
Charitable activities		6,889	3,802	10,691	9,290
Other trading activities		49	4,598	4,647	15
Event staging		13,704	-	13,704	2,565
Investment income		47	-	47	-
Other income		-	5,767	5,767	-
Total Income	2	37,839	157,971	195,810	231,300
Expenditure on:					
Raising funds		683	-	683	753
Charitable activities		69,098	146,799	215,897	170,346
Event staging		13,704	-	13,704	2,089
Total Expenditure	4	83,485	146,799	230,284	173,188
Net Income/(Expenditure)		(45,646)	11,172	(34,474)	58,112
Reconciliation of funds:					
Total funds brought forward		185,955	104,407	290,362	232,250
Total funds carried forward		140,309	115,579	255,888	290,362

SCOTTISH ORIENTEERING ASSOCIATION
Company limited by guarantee

Charity Number: SC043563
Company Number: SC334748

Balance Sheet
as at 31 December 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	6	4,085	6,869
Investments	7	3	3
		4,088	6,872
Current assets			
Stock	8	1,821	2,593
Debtors - amounts falling due within one year	9	10,765	12,730
Building society deposits		-	8,026
Cash at bank		278,540	305,809
		291,126	329,158
Creditors - amounts falling due within one year	10	(4,027)	(10,369)
Net current assets		287,099	318,789
Total assets less current liabilities		291,187	325,661
Creditors – amounts falling due in over one year	11	(35,299)	(35,299)
Net assets		255,888	290,362
Reserves			
Restricted reserves	12	115,579	104,407
Unrestricted reserves	13	140,309	185,955
Total members' funds		255,888	290,362

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 2022

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

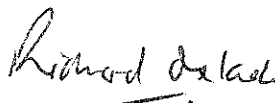
- (a) The financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006 and the Small Companies and Groups (Accounts and Directors' Report) Regulations 2008.
- (b) That for the year 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 25 May 2023 and signed on its behalf by



Ben Hartman
Finance Director



Richard Oxlade
President

25 May 2023

SCOTTISH ORIENTEERING ASSOCIATION
Company limited by guarantee

Notes to the financial statements
for the year ended 31 December 2022

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 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.

SCOTTISH ORIENTEERING ASSOCIATION
Company limited by guarantee

Notes to the financial statements
for the year ended 31 December 2022 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	2022 Total	2021 Total
		£	£	£	£
Membership Fees		14,639	34,333	48,972	31,739
Sportscotland Grant		-	107,400	107,400	127,533
Scottish 6-Day Event Company Ltd		-	-	-	29,100
Other Grant Income	3	2,471	2,071	4,542	10,152
Lochaber 2021 Donations		40	-	40	20,906
Total donations and legacies		17,150	143,804	160,954	219,430
National Centre		50	-	50	1,305
Development Income		3,070	3,802	6,872	6,746
Event Levies		3,769	-	3,769	1,239
Total charitable activities		6,889	3,802	10,691	9,290
Total Events Staging		13,704	-	13,704	2,565
Total Trading Activities		49	4,598	4,647	15
Investment Income		47	-	47	-
Other Income		-	5,767	5,767	-
Total Income		37,839	157,971	195,810	231,300

Other income represents compensation from Ryanair for flight cancellations which affected ScotJOS on the return from their summer trip to Sweden. ScotJOS members agreed to use the compensation to reduce membership fees for 2023/24

3 Other Grant Income

Donations	Unrestricted Funds	Restricted Funds	2022 Total	2021 Total
	£	£	£	£
Gift Aid	2,165	-	2,165	6,838
Durty Events – Trophy sponsor	306	-	306	-
Masterplan Adventure - SEDS	-	766	766	813
Morton Fraser – ESOC legacy	-	380	380	756
BASOC – Lochaber Fund	-	925	925	-
Job Retention Support Grant	-	-	-	1,505
SEDS contributions	-	-	-	240
	2,471	2,071	4,542	10,152

SCOTTISH ORIENTEERING ASSOCIATION
Company limited by guarantee

Notes to the financial statements
for the year ended 31 December 2022 continued

4 Expenditure

	Note	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
General Administration		10,332	1,861	12,193	8,114
National Centre		1,333	-	1,333	1,357
Professional Staff Costs	5	51,970	82,910	134,880	109,706
Other Development Expenditure		5,463	62,028	65,491	51,169
Total Charitable Activities		69,098	146,799	215,897	170,346
Events Staging		13,704	-	13,704	2,089
Raising Funds		683	-	683	753
Total Expenditure		83,485	146,799	230,284	173,188

The General Administration cost includes independent examination fees of £750 (2021 - £750)

Event Staging represents upfront funding provided to support the Junior Home Internationals and Junior Inter Area Championships which was reimbursed at the time of the events from competitor charges.

5 Remuneration

Professional Staff Costs	2022	2021
	£	£
Salary costs	113,203	93,757
National Insurance	4,211	2,366
Pensions	8,527	7,684
Expenses Reimbursement	8,939	5,899
	134,880	109,706

In 2022 the SOA employed an average of 6 employees / 4 FTE (2022 – 6 / 3.5 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 and claimed no expenses in 2022 (2021 - £48).

SCOTTISH ORIENTEERING ASSOCIATION
Company limited by guarantee

Notes to the financial statements
for the year ended 31 December 2022 continued

6 Tangible Fixed Assets

	National Centre Building	Other Tangible Fixed Assets	Total
	£	£	£
Cost			
At 1 January 2022	1,000	25,619	26,619
Additions	-	290	290
Disposals	-	-	-
As at 31 December 2022	1,000	25,909	26,909
Depreciation			
At 1 January 2022	-	19,750	19,750
Disposals	-	-	-
Charge	-	3,074	3,074
As at 31 December 2022	-	22,824	22,824
Net book value			
At 31 December 2022	1,000	3,085	4,085
At 31 December 2021	1,000	5,869	6,869

7 Investment

The investment of £3 (2021: £3) represents the Company's 100% holding of the Scottish Orienteering 6-Day Event Company Limited. At February 2022, the end of their reporting year – a 6-Day Event year, the Scottish Orienteering 6-Day Event Company made a surplus of £17,764 (2021 – deficit of £31,653). Total net assets were £108,418 (2021 - £90,654).

8 Stock

	2022	2021
	£	£
Championship Medals	-	595
Woven Badges	1,821	1,998
	1,821	2,593

9 Debtors and Prepaid Expenses

	2022	2021
	£	£
Prepayment of Expenses	3,511	2,216
Membership Fees	6,224	7,563
Trade Debtors	1,030	2,625
SOA Event Levies	-	326
	10,765	12,730

SCOTTISH ORIENTEERING ASSOCIATION
Company limited by guarantee

Notes to the financial statements
for the year ended 31 December 2022 continued

10 Creditors falling due within one year

	2022	2021
	£	£
Staff Costs and Expenses	2,198	2,519
Independent Examination Fee	750	750
Club Membership Fees	307	1,465
Membership Fees - Administration Fees	283	234
Junior Home Internationals – BASOC / INT	489	-
Club Development	-	1,750
Supplier Invoices	-	2,330
SCOTJOS – Volunteer Expenses	-	808
British Orienteering – Event Levies	-	513
	4,027	10,369

11 Creditors falling due in more than one year

	2022	2021
	£	£
Sportscotland – COVID Recovery Fund Loan	35,299	35,299
	35,299	35,299

12 Restricted Funds

	Fund Balances Brought Forward	Incoming Resources	Outgoing Resources	Fund Balances Carried Forward
	£	£	£	£
Sportscotland – Development Staff	34,751	71,800	(69,412)	37,139
Sportscotland – Development	10,566	23,037	(18,992)	14,611
Sportscotland – Effective Organisation	3,401	15,600	(16,076)	2,925
Junior Squad Funds	48,665	45,463	(41,563)	52,565
Senior Squad Funds	6,268	766	-	7,034
Morton Fraser – ESOC Legacy	756	380	(756)	380
Lochaber Development Fund	-	925	-	925
Total Restricted Funds	104,407	157,971	(146,799)	115,579

The purpose of each restricted fund is as follows –

Sportscotland	Grant funding for development of orienteering and also towards meeting our statutory and regulatory responsibilities. Operates 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)
Lochaber Fund	Funds transferred by BASOC for development of orienteering in Lochaber

SCOTTISH ORIENTEERING ASSOCIATION
Company limited by guarantee

Notes to the financial statements
for the year ended 31 December 2022 continued

13 Unrestricted Reserves

	Operations Reserve	Asset Replacement Reserve	Profit and Loss Reserve	Total
	£	£		£
At 1 January 2022	80,000	10,000	95,955	185,955
Income	-	-	37,839	24,135
Expenditure in year	-	-	(83,485)	(69,781)
At 31 December 2022	80,000	10,000	50,309	140,309

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 2022, £80,000 is considered a reasonable estimate of 6 months operating costs.

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

14 Analysis of Net Assets Between Funds

	Unrestricted Funds 2022	Restricted Funds 2022	Total 2022
	£	£	£
Fixed Assets	2,227	1,861	4,088
Current Assets	176,363	114,763	291,126
Current Liabilities	(2,982)	(1,045)	(4,027)
Creditors over one year	(35,299)	-	(35,299)
Net Assets At 31 Dec 22	140,309	115,579	255,888

	Unrestricted Funds 2021	Restricted Funds 2021	Total 2021
	£	£	£
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)
Net Assets At 31 Dec 21	185,955	104,407	290,362

SCOTTISH ORIENTEERING ASSOCIATION
Company limited by guarantee

Notes to the financial statements
for the year ended 31 December 2022 continued

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' 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, they take 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.

Following the reduced Lochaber 2021 event, it was decided to suspend payment to the SOA until after the Moray 2023 event. In 2021, The Six Day Event Company paid £29,100 to the SOA.

SCOTTISH ORIENTEERING ASSOCIATION
Company limited by guarantee

Appendix: Detailed Statement of Financial Activities aligned to AGM Report

	Note	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
Member Income					
SOA membership fees – BO members		9,134	-	9,134	8,650
SOA membership fees – SOA only members		5,505	-	5,505	4,986
SOA/BOF event levies		3,769	-	3,769	1,239
Sales & equipment hire		49	-	49	15
Lochaber 2021 donations		40	-	40	20,906
		18,497	-	18,497	35,796
Grant Income					
Sportscotland		-	107,400	107,400	127,533
Scottish 6-Day Event Company Ltd		-	-	-	29,100
Other Grant Income	3	2,471	2,071	4,542	10,152
		2,471	109,471	111,942	166,785
National Centre					
Courses		50	-	50	1,305
		50	-	50	684
Development Income					
Junior Squads income		-	45,464	45,464	18,766
Coaching course income		3,070	-	3,070	3,785
Project contributions		-	3,036	3,036	2,298
		3,070	48,500	51,570	24,849
Events staging		13,704	-	13,704	2,565
Investment Income		47	-	47	-
Total Income		37,839	157,971	195,810	231,300
General Administration					
Communications and marketing		3,453	-	3,453	720
Administration		5,666	-	5,666	3,528
SOA only membership administration		683	-	683	753
Depreciation		1,213	1,861	3,074	3,590
SCORE Magazine		-	-	-	276
		11,015	1,861	12,876	8,867
National Centre					
Courses		-	-	-	129
Office Costs		1,333	-	1,333	1,228
		1,333	-	1,333	1,357
Development Expenditure					
Professional staff costs	5	51,970	82,910	134,880	109,706
Club Development		-	5,092	5,092	4,888
Junior Squads expenses		-	41,210	41,210	17,424
Senior Squads expenses		2,365	-	2,365	891
Performance – WOC 24		-	3,018	3,018	5,108
Veteran Squad expenses		504	-	504	500
Coaching expenses		-	4,738	4,738	6,011
Other Development		2,594	7,970	10,564	16,347
		57,433	144,938	202,371	160,875
Events staging		13,704	-	13,704	2,089
Total Expenditure		83,485	146,799	230,284	173,188
Net Income / (Expenditure)		(45,646)	11,172	(34,474)	58,112

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