

**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 2018**

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

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

The past year has seen some significant changes in Scottish Orienteering.

Roger Scrutton stepped down as President after 9 years on the Board, 6 of them as President. It's difficult losing this much experience and knowledge and I appreciate his willingness to still provide advice and context as we have faced a few difficult decisions. This year we changed some of the Board responsibilities to align ourselves with best practice in other sports. Anne Hickling has taken on the role of chairing the Board, while as acting president I have been the main link between the Board and the staff team. We have also created a new Welfare director post. Although an elected post, the appointee, Stephen Moffatt, has a background in triathlon, which means that we now have 2 non orienteers on the Board who provide valuable external perspectives.

The past year saw some significant changes to the staff team. Hilary Quick decided to resign after 15 years with the SOA, as did Sarah Hobbs and Rona Lindsay. This is a significant amount of change in a small team. We lost a lot of experience and I would like to thank our Chief Operating Officer, Fiona Keir for getting us through this period of change as we built a new staff team. I am very impressed by speed at which the new team has become established, demonstrating real commitment, enthusiasm and professionalism in all areas. Over the years the staff team has grown as legal and compliance requirements have increased, and as it has become harder to find volunteers to fill some roles. In 2019 we have decided to use surplus reserves to provide extra paid support in some areas such as communications and marketing. This also recognises the strategy set in 2016 to reduce unrestricted reserves to an operational level of approximately £90,000.

sportscotland have continued to support development of our sport which has a great fit with their strategic objectives. Over the past 4 years they have contributed over £300,000 to development and the benefits have been evident not only in the clubs (e.g. accreditation) and work with schools and young people, but also in meeting our quite ambitious target of 1920 members in 2018.

Meanwhile Scottish clubs put on 691 events and activities (from May 2018 to May 2019), with 30,620 runs (18,475 and 12,145 junior). The SOA operations team (of mainly volunteers) supports this activity but none of it would have been possible without a vast amount of club volunteer time and effort, and we recognise that volunteer overload is always a potential risk. We have not been able to complete the competition review that we planned owing to difficulties finding a volunteer competitions co-ordinator and have now decided to make progress with some paid help. We feel this is very important and overdue piece of work to make sure that we are not doing too much, and that the events calendar fits with other objectives (e.g. the performance pathway).

When we consulted members about Scottish Orienteering in 2018 we were told that we could promote the sport better. To meet this challenge we launched the new website in February this year. This would not have been possible without the help of a new staff team member, Paul Rayner, who has now moved on to support a couple of exciting TV opportunities to which should help us build towards the excitement of WOC in 2022.

The last year also saw some great performance from Scottish athletes. We had continued junior success at both Junior Home Internationals and the Junior Inter Regional competitions, extensive GB representation for Scottish athletes at WOC, JWOC, EYOC and JEC, including a fantastic EYOC sprint gold medal for Megan Keith, INVOC.

To underpin the work, and aware of our accountability to our stakeholders, especially SOA members and sportscotland, we have tightened up our planning and reporting processes this year so that we can demonstrate tangible benefits. Looking forward to the next year we enter another 4 year funding cycle with sportscotland. They have launched a new strategy with an updated vision for sport in Scotland. Orienteering ticks all of the boxes (supports health, improves activity, develops skills, strengthens communities and helps the economy), and we are looking forward to another 4 years of support, including further developing the sport against the backdrop of WOC in 2022. To secure this we are looking forward to reviewing our strategy with sportscotland in the autumn.

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**Directors' Report for the year ended December 2018 (incorporating the Trustees' Report)**

The directors present their annual report together with the financial statements of the charity for the year ended 31 December 2018. The directors, who are also Trustees of the Scottish Orienteering Association for the purposes of charity law and who served during the year and up to the date of this report, are set out in the Reference and administrative information section of this report.

**Objectives and activities**

The charity's charitable purposes are:-

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

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

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

Summary of Main Activities in relation to these Objects

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

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

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

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

**Achievements and Performance**

**Operations.** During 2018 we continued to run a wide range of activities and events at club and national level, with a total of 30,620 runs. These included the 2018 British Championships, the 2018 British Relay Championships, and the British Trail Orienteering Championships. With the support of EventScotland and the City of Edinburgh Council we were awarded the World Orienteering Championships 2022 (sprint format). These will be staged in Edinburgh. We were unable to complete the planned Competitions Review due to difficulties in finding a replacement Competitions Co-ordinator. This will now go ahead in 2019.

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**Directors' Report for the year ended December 2018 (incorporating the Trustees' Report) cont**

**Communications.** Sarah Hobbs resigned in October 2018 and we have recruited a new Communications and Marketing Manager, Paul Rayner, at the end of 2018. His initial focus was on the completion of the new website. This was on the verge of being launched at the end of 2018. SCORE continues to be a highly professional full colour publication under the expert guidance of Sheila Reynolds.

**Development.** Continued financial support from sportscotland has enabled our Regional Development Officers (RDOs) to work with a number of 'focus clubs' to develop their activities and programmes. The staff team saw a number of changes with the departure of Rona Lindsay, the RDO (South), and Hilary Quick, the Education Manager. We took the opportunity to reorganise the development team, appointing Sarah Dunn as Development Manager and RDO (North), and splitting the South post into two (East and West). Two new development staff were appointed in December 2018, Denise Martin as Coaching and Volunteering Officer and Judy Bell as RDO (East).

The SOA club accreditation scheme was launched in 2018 and a number of clubs achieved the bronze level, keeping us on target to meet our target to have all clubs accredited by the end of 2019. Notably we met our membership target of 1920, representing an increase of 6% over the previous year, helped by the SOA membership scheme which attracted 512 members.

The development team has increasingly focussed on working with schools and young people. The old Teaching Orienteering course was replaced by InTrO and this has been rolled out in a large number of schools. We also introduced the Young Leader award to enable youngsters to contribute to coaching orienteering in their club, school or youth group.

**Performance.** Scotland has Junior, Senior and Veteran teams which compete annually with the other Home Nations and at the Junior and Senior level the most talented athletes represent Great Britain in competitions at European and World level. Our Junior team won the Junior Inter-Regional Championships in 2018 and came a close 2<sup>nd</sup> at the Home Internationals; our Senior team came a close 2<sup>nd</sup> at the Home Internationals, and our Vets team came 3<sup>rd</sup> to England and Wales. Five of our senior athletes competed at the World Orienteering Championships in Latvia in 2018, four of our junior athletes were selected for this year's European Youth Orienteering Championships and six for this year's Junior World Orienteering Championships.

**Welfare.** Scottish Orienteering have signed two charters this year. Scotland's Mental Health Charter for Physical Activity and Sport aims to improve equality and reduce discrimination for anyone with mental health problems, ensuring there is no barriers to engaging, participating and achieving in physical activity and sport. Additionally we have signed the Scottish LGBT charter as a visible commitment by us to deliver a sport which addresses the issues and barriers LGBT face, and to improve the involvement of LGBT people in Scottish sport.

We are in the process of writing a new Child Welfare and Protection policy. We are keen to ensure we safeguard our sport and make it a safe and inclusive place for all members and prospective members. We look forward to working with Club Welfare Officers to ensure clubs are keeping abreast of changes to Child Protection and Welfare standards in the coming year.

## **Financial Review**

### **Income and Expenditure**

For the year to 31<sup>st</sup> December 2018, the SOA's total income was £238,317 (2017 - £214,801) and expenditure was £220,721 (2017 - £174,621).

The main sources of income in 2018 were grant funding from sportscotland (£81,645), funding from the Scottish 6 Day Company (£41,590), funding for Scot.JOS (£36,880) and the British Orienteering Championships (£36,150).

The main areas of expenditure in 2018 were staffing (£122,935), the British Championships (£32,255) and the Scottish Junior Squad (Scot.JOS) (£31,831).

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**Directors' Report for the year ended December 2018 (incorporating the Trustees' Report) cont**

**Reserves and Reserves Policy**

At the end of 2018 the SOA's total reserves amounted to £242,800, of which £86,450 were held in restricted reserves (those funds that must be used for a specified purpose) and £156,350 in unrestricted reserves, which may be used for any purpose in support of the SOA's objectives. The largest restricted funds relate to ScotJOS (£47,530) and sportscotland funding (£28,662).

The SOA's policy is to maintain sufficient unrestricted reserves to meet six months' operating costs in respect of salaries and other contractual commitments (in an Operations Reserve) and to provide for essential investment in equipment (in an Asset Replacement Reserve). The balance of unrestricted reserves is held in a general "Profit and Loss" reserve. The policy is to invest the balance in the Profit and Loss reserve over the next 1-2 years. The balance on each reserve at the end of 2018 is shown below.

Reserve	Balance at 31 Dec 2018	Reserve Policy
Operations Reserve	£80,000	Retention of sufficient funds to meet six months' operating costs
Asset Replacement Reserve	£10,000	Provide for essential investment in equipment and reduce insurance costs
Profit and Loss Reserve	£66,350	Invest in the sport over the next 1-2 years

Looking ahead, over the years our staff team has grown to meet ever-increasing legal and compliance requirements and to cover some roles which are hard to fill with volunteers. In 2019 we are using the Profit and Loss Reserve to fund the increased staff cost. Once this reserve is used up, we will have to put in place a balanced, sustainable budget either through raising additional income or reducing expenditure. We propose to raise additional income through a combination of an increase in membership fees and event levies; sponsorship and more general fundraising; and discussion with sportscotland over the provision of funding towards governance expenditure within our next 4-year development plan.

**Investment powers, policy and performance**

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

**Risk assessment**

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

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

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

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**Directors' Report for the year ended December 2018 (incorporating the Trustees' Report) cont**

The principal risks of the SOA are as follows:

1. **Inability to maintain current level of expenditure and activities beyond 2019:** In line with our reserves policy and following discussions with sportscotland we are investing around £60,000 from the Profit and Loss reserve in 2019 mainly on staff. In future years we will not be able to draw on reserves in this way and must either reduce expenditure, increase income or, most likely, a combination of the two.
2. **Lack of sufficient experienced event officials:** the many high profile events over the next few years, including WOC in 2022 along with Scottish 6 Days events in 2019, 2021 and 2023 all place a great strain on a limited pool of experienced officials. This risk is being mitigated with a review of how to reward volunteers and appropriate training programmes. Occasionally the organisation will use professional resources.
3. **Volunteer Burnout or Dissatisfaction:** Orienteering events could not take place without the tireless efforts of volunteers. Growing the sport will place more strain on a limited pool of volunteers. This risk will also be mitigated through volunteer recognition and reward schemes and a volunteer development pathway. We will encourage new officials with mentoring and formal training to gain experience.
4. **Failure to meet membership growth targets:** this is always a risk in a small sport. This has to be mitigated in a number of ways, and the new 2020-2024 strategy will be key to this to identify the best use of limited resources (time and money).
5. **Loss of staff:** 2018 saw a significant staff turnover. Loss of staff is costly owing to lost skills and experience and the effort of recruitment. Root causes have been identified and processed implemented to enhance staff morale and retention.
6. **WOC 2022:** WOC 2022 is a large project for a relatively small organisation. Key risks are cost overruns and reputation loss if we fail to deliver a professional event. The financial risk is being managed by using an experienced treasurer, and ring fencing delivery in the Scottish 6 Day entity. The delivery risk is being managed by recruitment of a professional event co-ordinator, supported by the SOA Events Manager.

**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.

In the middle of 2018 the President's term of office came to an end and we took the opportunity to split the role in two by creating the post of Chair of the Board of Directors. The Partnership Director's term of office also came to an end and we replaced the role with an Equality, Welfare and Diversity Director. Following these changes, the Board of Directors comprised the following roles:

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**Directors' Report for the year ended December 2018 (incorporating the Trustees' Report) cont**

**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. No one stood for the role of Chair in 2018 and the Development Director was co-opted as acting Chair.

**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 strategic plan and in maintaining effective partnership with key stakeholders. The President works closely with the Chair to ensure the Board and the staff deliver the agreed strategic plan for the organisation within the resources available whilst upholding its agreed values. No one stood for the role of President in 2018 and the Strategy Director was co-opted as acting President.

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

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

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

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

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

**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.

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

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

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

**Director/trustee recruitment and induction**

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

**Retirement of Directors**

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



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**Directors' Report for the year ended December 2018 (incorporating the Trustees' Report) cont**

**Reference and Administrative Information**

**Charity Number:** SC043563

**Company Registration Number:** SC334748

**Directors**

<u>Current</u>	<u>Former</u>
Anne Hickling	Roger Scrutton (retired May 2018)
Richard Oxlade	Claire Macpherson (retired May 2018)
Pamela Carvell, Independent Director	Marsela McLeod (resigned May 2018)
Stephen Moffat (appointed May 2018)	Ross McLennan (resigned May 2018)
Keith Roberts (appointed May 2018)	David Henderson (resigned July 2018)
Ben Hartman (appointed September 2018)	Terry O'Brien (resigned May 2018)
Claire Ward (co-opted January 2019)	Graham Gristwood (appointed May 2018, resigned January 2019)
	Pauline McAdam (retired June 2019)
	Nick Barr (appointed May 2018, resigned July 2019)

**Principal Office Bearers**

Richard Oxlade (Acting President – appointed to position May 2018)

Anne Hickling (Chair – appointed to position May 2018)

Pauline McAdam (Secretary – retired June 2019)

Ben Hartman (Finance Director – appointed September 2018)

David Henderson (Finance Director – resigned July 2018)

Fiona Keir (Chief Operating Officer and Company Secretary – appointed February 2018)

**Principal Address**

National Orienteering Centre  
Glenmore Lodge  
Aviemore, PH22 1QU

**Independent Examiner**

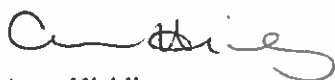
Brian Miller C.A.  
94 Blenheim Place  
Aberdeen, AB25 2DY

**Directors' Report for the year ended December 2018 (incorporating the Trustees' Report) cont**

**Bankers**

Bank of Scotland  
8 Brandon Street  
Hamilton, ML3 8BZ

On Behalf of the Board,



Anne Hickling  
**Chair**



Richard Oxlade  
**President**

7 September 2019

**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 2018 which are set out on pages 10 to 19.

**Respective responsibilities of trustees and examiners**

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

**Basis of independent examiners' report**

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a true and fair view and the report is limited to those matters set out in the statement below.

**Independent examiners' statement**

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

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

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

have not been met; or

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

It was, however, noted there had been some difficulties in maintaining accurate accounting records during the period following changes in finance responsibilities. This has been addressed by the Board and control over the accounting records has now been restored. This has not had any impact on the integrity of the financial reporting for the company.

Brian Miller C.A.

9 September 2019

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**Charity Number: SC043563**  
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**Statement of Financial Activities**  
**for the year ended 31 December 2018**

	Note	2018	2017
		Total	Total
		£	£
<b>Income and endowments from:</b>			
Donations and legacies		178,882	176,916
Charitable activities		20,174	35,260
Event staging		36,150	-
Other trading activities		3,111	2,625
<b>Total Income</b>	<b>2</b>	<b>238,317</b>	<b>214,801</b>
<b>Expenditure on:</b>			
Raising funds		749	-
Charitable Activities		187,717	174,621
Event staging		32,255	-
<b>Total Expenditure</b>	<b>5</b>	<b>220,721</b>	<b>174,621</b>
<b>Net Income/(Expenditure)</b>		<b>17,596</b>	<b>40,180</b>
Transfers between funds	13	-	-
<b>Net Movement in Funds</b>		<b>17,596</b>	<b>40,180</b>
<b>Reconciliation of funds:</b>			
Total funds brought forward		225,204	185,024
<b>Total funds carried forward</b>		<b>242,800</b>	<b>225,204</b>

**SCOTTISH ORIENTEERING ASSOCIATION**  
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**Balance Sheet**  
**as at 31 December 2018**

	Note	2018 £	2017 £
<b>Fixed assets</b>			
Tangible assets	8	6,633	4,876
Investments	9	3	3
		<b>6,636</b>	<b>4,879</b>
<b>Current assets</b>			
Debtors - amounts falling due within one year	10	17,730	16,549
Building society deposits		8,026	8,026
Cash at bank		232,134	220,279
		<b>257,890</b>	<b>244,854</b>
Creditors - amounts falling due within one year	11	<b>(21,726)</b>	<b>(24,529)</b>
<b>Net current assets</b>		<b>236,164</b>	<b>220,325</b>
<b>Total assets less current liabilities</b>		<b>242,800</b>	<b>225,204</b>
Deferred Income (Grant Awards)		-	-
<b>Net assets</b>		<b>242,800</b>	<b>225,204</b>
<b>Reserves</b>			
Restricted reserves	12	86,450	53,726
Unrestricted reserves	13	156,350	171,478
<b>Total members' funds</b>		<b>242,800</b>	<b>225,204</b>

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

The notes on pages 13 to 20 form an integral part of these financial statements.

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**Balance sheet (continued)**

**Directors' statements in accordance with Section 475 (2) and (3)**  
**for the year ended 31 December 2018**

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

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

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

The accounts were approved by the Board on 7 September 2019 and signed on its behalf by



Anne Hickling  
Chair



Richard Oxlade  
President

7 September 2019

**SCOTTISH ORIENTEERING ASSOCIATION**  
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**Notes to the financial statements**  
**for the year ended 31 December 2018**

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

**1.1 Basis of preparation of financial statements**

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

The financial statements are prepared on a going concern basis under the historical cost convention and in accordance with Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", the Statement of Recommended Practice applicable to charities preparing accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective January 2015, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006 (as amended). A summary of the principle accounting policies, which have been applied consistently, is set out below.

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

**1.2 Consolidated Accounts**

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

**1.3 Tangible fixed assets**

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

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

**1.4 Investments**

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

**1.5 Capital and revenue grants**

Grants received relating to tangible fixed assets are treated as deferred income and released to the profit and loss account over the expected useful lives of the assets concerned. Revenue grants and other income are credited to the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable certainty.

**1.6 Expenditure**

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

**1.7 Fund accounting**

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

**SCOTTISH ORIENTEERING ASSOCIATION**  
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Notes to the financial statements  
for the year ended 31 December 2018

**2 Income**

	Note	Unrestricted funds	Restricted funds	2018 Total	2017 Total
		£	£	£	£
Membership Fees		9,046	32,345	41,391	25,912
<b>Grant Income</b>					
Sportscotland		-	81,645	81,645	81,467
Scottish 6-Day Event Company Ltd		41,590	-	41,590	51,115
Other Grant Income	3	3,827	10,429	14,256	18,422
<b>Total Grant Income</b>		<b>45,417</b>	<b>92,074</b>	<b>137,491</b>	<b>151,004</b>
<b>Total donations and legacies</b>		<b>54,463</b>	<b>124,419</b>	<b>178,882</b>	<b>176,916</b>
National Centre		3,410	-	3,410	2,043
Development Income		3,860	1,558	5,418	14,395
Event Levies		3,427	-	3,427	10,717
Other Income	4	336	7,583	7,919	8,105
<b>Total charitable activities</b>		<b>11,033</b>	<b>9,141</b>	<b>20,174</b>	<b>35,260</b>
<b>British Orienteering Championships</b>		<b>36,150</b>	<b>-</b>	<b>36,150</b>	<b>-</b>
<b>Total Trading Activities</b>		<b>134</b>	<b>2,977</b>	<b>3,111</b>	<b>2,625</b>
<b>Total Income</b>		<b>101,780</b>	<b>136,537</b>	<b>238,317</b>	<b>214,801</b>

**3 Other Grant Income**

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

Donations	Unrestricted Funds	Restricted Funds	2018 Total	2017 Total
	£	£	£	£
Orienteering Foundation – Scottish Orienteering Young Leader	-	1,000	1,000	-
Tulloch Homes - Young Orienteer of the Year	-	300	300	-
Gift Aid	3,827	-	3,827	3,702
BP Matched Giving – Ian McIntyre	-	-	-	2,721
Other CAF donations	-	-	-	981
BTO Solicitors - SOUL Series	-	-	-	400
Cairngorms Trust – LEADER project	-	9,129	9,129	10,618
	<b>3,827</b>	<b>10,429</b>	<b>14,256</b>	<b>18,422</b>

**SCOTTISH ORIENTEERING ASSOCIATION**  
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**Notes to the financial statements**  
**for the year ended 31 December 2018**

**4 Other Income**

Other Income	Unrestricted	Restricted	2018	2017
	Funds	Funds	Total	Total
	£	£	£	£
FVO Club Development Officer	-	7,583	7,583	5,417
Other	336	-	336	418
Map printing	-	-	-	1,900
Coaching Fees	-	-	-	370
	<b>336</b>	<b>7,583</b>	<b>7,919</b>	<b>8,105</b>

**5 Expenditure**

	Note	Unrestricted	Restricted	2018	2017
		funds	funds	Total	Total
		£	£	£	£
General Administration		15,820	-	15,820	12,401
National Centre		4,112	-	4,112	1,992
<b>Development Expenditure</b>					
Remuneration	6	53,706	69,229	122,935	115,826
Other Development Expenditure		3,980	38,966	42,946	34,979
Total Development Expenditure		57,686	108,195	165,881	150,805
Miscellaneous Expenses	7	-	1,904	1,904	9,423
<b>Total Charitable Activities</b>		<b>77,618</b>	<b>110,099</b>	<b>187,717</b>	<b>174,621</b>
<b>Raising Funds</b>		<b>749</b>	<b>-</b>	<b>749</b>	<b>-</b>
<b>British Orienteering Championships</b>		<b>32,255</b>	<b>-</b>	<b>32,255</b>	<b>-</b>
<b>Total Expenditure</b>		<b>110,622</b>	<b>110,099</b>	<b>220,721</b>	<b>174,621</b>

**6 Remuneration**

Professional Staff Costs	2018	2017
	£	£
Salary and Employment costs (inc. NI)	102,853	97,013
Pensions	6,550	4,103
Expenses Reimbursement	13,532	14,710
	<b>122,935</b>	<b>115,826</b>

At 31st December 2018, SOA Professional Staff included 7 part time employees (2017 - 7).

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 £1,609 were paid to 8 directors during the year.



**SCOTTISH ORIENTEERING ASSOCIATION**  
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Notes to the financial statements  
for the year ended 31 December 2018

**7 Miscellaneous Expenditure**

Miscellaneous Expenditure	Unrestricted	Restricted	2018	2017
	Funds	Funds	Total	Total
	£	£	£	£
Gift Aid (16 clubs)	-	-	-	389
Cairngorms Leader (COPE)	-	1,904	1,904	7,090
Other	-	-	-	1,944
	-	1,904	1,904	9,423

**8 Tangible Fixed Assets**

	National Centre Building	Other Tangible Fixed Assets	Total
	£	£	£
<b>Cost</b>			
At 1 January 2018	1,000	33,047	34,047
Additions	-	4,121	4,121
Disposals	-	-	-
<b>As at 31 December 2018</b>	<b>1,000</b>	<b>37,168</b>	<b>38,168</b>
<b>Depreciation</b>			
At 1 January 2018	-	29,171	29,171
Disposals	-	-	-
Charge	-	2,364	2,364
<b>As at 31 December 2018</b>	<b>-</b>	<b>31,535</b>	<b>31,535</b>
<b>Net book value</b>			
At 31 December 2018	1,000	5,633	6,633
At 31 December 2017	1,000	3,876	4,876

**9 Investment**

The investment of £3 (2017: £3) represents the Company's 100% holding of the Scottish Orienteering 6-Day Event Company Limited. At February 2018, the end of their reporting year (most recent accounts available at time of writing), the Scottish Orienteering 6-Day Event Company made a surplus of £50,933 (2017 – loss of £53,961). Total net assets were £151,186 (2017 - £100,255).

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

**Notes to the financial statements**  
**for the year ended 31 December 2018**

**10 Debtors and Prepaid Expenses**

	2018	2017
	£	£
6 Day Event Co – 4Q grant	-	9,700
Prepayment of Expenses	3,233	818
HMRC – Gift Aid receivable	3,827	3,339
Leader (COPE project)	7,576	2,692
6 Day Event Co – WOC22, time and expenses	3,044	-
Other	50	-
	<u>17,730</u>	<u>16,549</u>

**11 Creditors**

	2018	2017
	£	£
Staff Costs & Expenses	20,426	10,202
Club Development	-	6,004
Scotjos	-	5,940
Score & Web Costs	400	400
Independent Examination Fee	900	900
FVO CDO Expenses	-	1,083
	<u>21,726</u>	<u>24,529</u>

**12 Restricted Funds**

	Fund Balances Brought Forward	Incoming Resources	Outgoing Resources	Transfers	Fund Balances Carried Forward
	£	£	£	£	£
Professional Staff Costs	8,755	70,000	(59,647)	-	19,108
FVO CDO Agreement	2,484	7,583	(4,101)	-	5,966
Junior Squad Funds	34,452	36,880	(31,831)	8,029	47,530
Coaching & Development	443	11,645	(2,534)	-	9,554
Senior Squad Funds	7,162	-	(2,910)	-	4,252
RDO Leader	-	9,129	(7,386)	(1,743)	-
BTO Solicitors - SOUL	430	-	(390)	-	40
Orienteering Foundation - SOYL	-	1,000	(1,000)	-	-
Tulloch Homes - YOY	-	300	(300)	-	-
<b>Total Restricted Funds</b>	<u>53,726</u>	<u>136,537</u>	<u>(110,099)</u>	<u>6,286</u>	<u>86,450</u>

The transfer between Unrestricted and Junior Squad funds represents an annual contribution towards Squad funds for 2018 of £3,000, plus £5,029 for gift aid claims in relation to Junior Squad subscriptions. The transfer between the RDO Leader project and unrestricted funds represents a refund of expenditure on the project funded by the SOA in 2016 and 2017.

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**Company limited by guarantee**

**Notes to the financial statements**  
**for the year ended 31 December 2018**

**13 Unrestricted Reserves**

	Development Fund	Operations Reserve	Asset Replacement Reserve	Profit and Loss Reserve	Total
	£	£	£		£
At 1 January 2018	8,321	50,000	10,000	103,157	171,478
Income	-	-	-	101,780	101,780
Expenditure in year	-	-	-	(110,622)	(110,622)
Transfers	(8,321)	30,000	-	(27,965)	(6,286)
<b>As at 31 December 2018</b>	<b>-</b>	<b>80,000</b>	<b>10,000</b>	<b>66,350</b>	<b>156,350</b>

The Orienteering Techniques booklet was updated during 2006. The Development Fund included an allowance for this. All sales were added back to replenish the Fund for re-printing the booklet in the future. In recent years it has not proved necessary to access this reserve and the SOA Board has agreed to redesignate the balance of this fund as a general unrestricted reserve.

The Operations Reserve was created in 2012 to ensure that SOA had at a sum equivalent to 6 months operating costs (salaries expenses of permanent staff plus National Centre running costs). It is reviewed annually. As at 31 December 2018, 6 months operating costs equates to £80,000.

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

**14 Company limited by guarantee**

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

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

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

In 2018, The Six Day Event Company paid £41,590 (2017: £58,200) to the SOA.

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

	Note	Unrestricted funds	Restricted funds	2018 Total	2017 Total
		£	£	£	£
<b>Member Income</b>					
SOA membership fees – BO members		7,360	-	7,360	9,136
SOA membership fees – SOA only members		1,686	-	1,686	699
SOA/BOF event levies		3,427	-	3,427	10,717
Sales & equipment hire		44	-	44	165
SCORE advert income and costs		90	-	90	-
		<b>12,607</b>	<b>-</b>	<b>12,607</b>	<b>20,717</b>
<b>Grant Income</b>					
Sportscotland		-	81,645	81,645	81,467
Scottish 6-Day Event Company Ltd		41,590	-	41,590	51,115
Other Grant Income	3	3,827	10,429	14,256	18,422
		<b>45,417</b>	<b>92,074</b>	<b>137,491</b>	<b>151,004</b>
<b>National Centre</b>					
Courses		2,700	-	2,700	1,675
Map Sales/ROMP		211	-	211	159
Other		500	-	500	209
		<b>3,411</b>	<b>-</b>	<b>3,411</b>	<b>2,043</b>
<b>Development Expenditure</b>					
Junior Squads income		-	36,880	36,880	21,687
Senior squads income		-	-	-	5,154
Coaching course income		3,860	-	3,860	6,091
		<b>3,860</b>	<b>36,880</b>	<b>40,740</b>	<b>32,932</b>
<b>British Championships</b>		36,149	-	36,149	-
<b>Other Income</b>	4	336	7,583	7,919	8,105
<b>Total Income</b>		<b>101,780</b>	<b>136,537</b>	<b>238,317</b>	<b>214,801</b>
<b>General Administration</b>					
SCORE Magazine		3,321	-	3,321	2,662
Marketing and publicity		4,342	-	4,342	2,290
Administration		5,793	-	5,793	5,390
SOA only membership administration		749	-	749	-
Depreciation		2,364	-	2,364	2,059
		<b>16,569</b>	<b>-</b>	<b>16,569</b>	<b>12,401</b>
<b>National Centre</b>					
Courses		1,420	-	1,420	614
Map Sales/ROMP		-	-	-	-
Office Costs		2,692	-	2,692	1,378
Other		-	-	-	-
		<b>4,112</b>	<b>-</b>	<b>4,112</b>	<b>1,992</b>
<b>Development Expenditure</b>					
Professional staff costs	6	53,706	69,229	122,935	115,826
Club Development		-	(1,594)	(1,594)	1,226
Junior Squads training expenses		-	31,831	31,831	20,007
Senior Squads training expenses		-	2,910	2,910	3,010
Veteran Squads – international expenses		1,318	-	1,318	500
Coaching expenses		-	4,128	4,128	7,512
Other Development (inc map updates)		2,662	1,691	4,353	2,724
		<b>57,686</b>	<b>108,195</b>	<b>165,881</b>	<b>150,805</b>
<b>British Championships</b>		32,255	-	32,255	-
<b>Miscellaneous Expenses</b>	7	-	1,904	1,904	9,423
<b>Total Expenditure</b>		<b>110,622</b>	<b>110,099</b>	<b>220,721</b>	<b>174,621</b>
<b>Net Income / (Expenditure)</b>		<b>(8,842)</b>	<b>26,438</b>	<b>17,596</b>	<b>40,180</b>
<b>Transfer to Junior Squad funds</b>		(8,029)	8,029	-	-
<b>Transfer to close LEADER project</b>		1,743	(1,743)	-	-
<b>Net Movement in Reserves</b>		<b>(15,128)</b>	<b>32,724</b>	<b>17,596</b>	<b>40,180</b>

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