

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 2023**

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

Chair/President Report

2023 was another very busy year for Scottish Orienteering with 5 SOL events, 11 SOUL events and a full suite of championships. In addition, Scottish clubs put on a very successful Scottish 6 Days in Moray, FVO staged an excellent Euromeeting as preparation for WOC2024 and Masterplan Adventure delivered another outstanding Coast & Islands week in the Outer Hebrides. As usual these were high quality competitions that attracted competitors from both south of the border and overseas, and on behalf of the Board we would like to thank everyone in Scottish Orienteering for the enormous amount of work involved in putting them on.

Our staff team continued to have a busy year. They largely worked remotely although we also maintain an office and store at Glenmore Lodge. Fran Loots decided to leave the team in the middle of the year after more than 5 years with the SOA and we welcomed Louise Adams as lead development officer, based in Edinburgh. We would like to thank Fran for her commitment to the development of the sport during this time. Graham Gristwood, another well-known name, also joined the team in the new post of performance manager to promote retention of the 20-29 age group and to help Scottish based athletes prepare for competitions. The staff team are all very committed and it is always risky to pick out individuals, but we would like to acknowledge the commitment and enthusiasm of Nikki Howard who continued to fill the roles of operations manager and 6-days coordinator in 2023, as well as being chief operating officer. Nikki should be a familiar face to regular orienteers as she is always to be found talking to people at nearly every significant Scottish event.

One of our biggest challenges during 2023 was gearing up for WOC2024. Most members will be aware that we had to address some serious financial challenges during the year, and we think it is fair to say that this occupied a disproportionate amount of the board's time and energy. Fortunately, this was worth the effort, and we are grateful for the extra financial support that we have received from Event Scotland, City of Edinburgh Council and British Orienteering, and most importantly from Scottish clubs and members who supported our recommendation to also use SOA and Scottish 6 Day reserves to avoid cancellation. Preparations for WOC2024 and the associated WOC Tour are now maturing rapidly, and we are looking forward to welcoming international athletes and their supporters to Edinburgh in July. It will be an amazing opportunity to showcase Scottish Orienteering. Many members are now heavily involved in the organisation under the leadership of Andy Mitchelmore and Jon Cross, and we would like to thank them for their commitment. The SOA is directly involved in the lead up to the event through the Orienteering Edinburgh activities which take place weekly, through work with British Orienteering on development during WOC, and through representation on the Steering Group for the event.

WOC2024 provides a significant opportunity to raise awareness of the sport in Scotland but we also need to focus on the period beyond it. In 2023 we were coming to the end of the 4-year strategic plan that we put in place in 2019 and we have been consulting on a refreshed strategy to take us forward to the end of the decade. It is always good to ask how well we have performed against the previous strategy but there is no doubt that the pandemic was the biggest feature. Arguably our biggest achievement has been to come through some turbulent times undamaged. At the end of 2023 we had 1849 members (SOA and/or BOF), broadly the same as in 2019, undimmed enthusiasm at an operational level, and robust finances. But we know that we have some real challenges ahead of us, including adverse demographic trends, access issues and the increased cost of living. There is also a significant drive from government for all sports to be more inclusive which is undeniably a good aspiration but will bring with it more demands (e.g. for detailed participation data).

To repeat our message from last year, everything is possible with a strong board, a skilled professional staff team and a strong network of well governed clubs with committed and enthusiastic volunteers. While it is obvious the events and activities that we all value would not happen without committed volunteers, it is often less obvious what would happen without leadership and coordination across the Scottish clubs. In essence good governance (our licence to operate), quality competitions, development support and financial support at a national level depend on this. Maintaining a healthy board is a constant challenge owing to natural turnover. In the last year Anne Hickling stood down after 6 years in the posts of development director and chair, Fanni Gyurko stepped down as performance director and Mark Nixon resigned as independent director. We are very grateful to them for generously giving their time and knowledge. We have been fortunate to have a replacement for Anne (Mary Williams with her strong educational background), have welcomed Ken Macdonald's deep experience as equality, welfare and diversity director, and have been delighted that Mairi Eades has joined us as youth director. However, this year your chair will be stepping down for personal and professional reasons, and your president will be stepping down after an extra year in the role. We do not have replacements for them. In addition, Ben Hartman, your finance director, will step down after six years and we have three other vacancies.

SCOTTISH ORIENTEERING ASSOCIATION
Company limited by guarantee

So we would like to finish this report by thanking everyone who helps with the sport for their contribution but encourage anyone with a passion for its future to consider a bigger leadership role at a club or national governing body level. And if this is too much, please take time to reflect that this is your sport. Even if you don't feel up for a leadership role, please consider what you can do personally. Even if it's as simple as inviting a friend to take part.

Directors' Report for the year ended December 2023 (incorporating the Trustees' Report)

The Directors present their annual report together with the financial statements of the charity for the year ended 31 December 2023. 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 2023 (incorporating the Trustees' Report) continued

Achievements and Performance

Operations. 2023 was in many respects a normal year. Clubs organised 5 SOL events and 11 SOUL events during the year in addition to a full suite of championship events, plus the 6 Days in Moray. 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. Colin Eades has agreed to take over from Lynne as planner advocate. We continue to work towards a more transparent process for appointing controllers to national events but are very conscious that we need more newcomers. We are still seeking a controller advocate after David Esson stood down for personal reasons.

Nikki Howard has merged the role of operations manager with her the role as chief operating officer. Richard Oxlade continued in the role of acting operations director but will step down in 2024 and a replacement is required.

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. We are still seeking a volunteer to take on the role of communications and marketing director. Communications is a key theme in the strategy update.

Welfare. A new welfare director was appointed in June 2023 following a period of vacancy in the post. A considerable amount of effort went into developing new safeguarding policies in consultation with Children 1st. These relate to children / young people and vulnerable adults in orienteering and will be published soon. The role and remit of club welfare officers has been identified as an area for development and the new safeguarding policies will provide an opportunity to engage supportively with volunteers undertaking these roles in clubs.

Sportscotland has provided fresh direction to sports' governing bodies in terms of developing effective equality, diversity, and inclusion (EDI) cultures. The approach is designed to be open and reflective leading to the establishment of a continuous learning and improvement culture. Toolkit resources have been provided via the "Moving to Inclusion" programme and a new EDI working group is being formed in order to progress this work.

Development In 2023 the staff development team continued 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.

In the first half of the year with the aid of **sportscotland's** flexibility in the use of grants, we were able to continue a number of specific projects across Scotland with the aid of professional coaches to cover our gap in manpower. In June we said farewell to our development director after 6 years of service and in September after much searching, we recruited and welcomed a new development director and a new development officer to the development team.

Our grant from **sportscotland** allowed us to start Orienteering Edinburgh up in the business area of Edinburgh to attract 20- to 40-year-olds to the sport during their lunchtime. The series has helped to publicise WOC2024. WOC2024 is being held in Edinburgh in July and has taken up much of the development team's time and energy, The remaining funding from **sportscotland** was used successfully to continue to support five clubs for a variety of development projects including coaching and event organising skills.

On the coaching side, the coach awards and training courses which the SOA deliver are being quality assured through the Scottish Gymnastic association. The Foundation Coaching course was delivered successfully to 15 people. The Young Leaders' programme which offers three levels of training – in course planning, coaching and organisation – for different age groups from 12-16 years continues to flourish and the young people have been supporting other young people within their clubs.

SCOTTISH ORIENTEERING ASSOCIATION
Company limited by guarantee

Directors' Report for the year ended December 2023 (incorporating the Trustees' Report) continued

The development team has completed the post COVID club listening project where they have had conversations with all the Scottish orienteering clubs and to discover where their development priorities are and what the SOA needs to do to support them. During this process the development team encouraged the clubs to work towards their next stage in the Club Certification Awards process. 2024 will see many clubs attain their awards and support their club development and growth.

Performance. The SOA received £5,000 of performance funding from sportscotland for 2023. This was used to support Scottish and Scottish based athletes prepare for the 2024 World Championships through various training camps and weekends combined with the GB team. It also funded some physiological testing for the athletes, and also some new team kit. In September, Graham Gristwood was employed as performance manager, to run a program for Scottish performance athletes, as well as development athletes, through the Scottish Elite and Development Squad (SEDS). SEDS have had several successful weekend and day trips, as well as sending a large group to the Maximus O Meeting in Spain. Euromeeting was held in Stirling in October 2023, with many Scottish athletes in attendance - ideal preparation for WOC2024.

There were good results at the Junior European Cup in Belgium, including Rachel Brown in 7th and Jim Bailey in 9th in the middle distance, Jim 9th in the long race too. At the European Youth Champs in Bulgaria, James Hammond was the best with 14th in the long. At Junior World Championships, we had several athletes performing well - Jim Bailey 8th and Rachel Brown 16th in the sprint, Jim 19th in the middle, Euan Tryner 10th in the long, and relay teams with Jim, Euan, and James Hammond in the men, and Rachel Brown and Isobel Howard in the women both finishing 7th.

At the World Orienteering Championships in Switzerland, Grace Molloy got a top result coming 28th in the middle and was part of the relay team finishing 8th. Jo Shepherd was 31st in the long, and Josh Dudley 39th. At the European Championships in Italy - Eddie Narbett was 25th in the knockout sprint and Freddie Carcas 39th. Peter Hodgkinson was 32nd in the individual sprint. At the World Cups, several Scottish and Scottish based athletes gained good experience from some tough races, with the best Scot at World Cup 1 being Josh Dudley in 65th and the best Scot at World Cup 2 being Grace Molloy in 49th.

Scotland won the Senior Home Internationals in Wales on count back! The Veterans were 2nd at the Veteran Home International. 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 were second at the Junior Home internationals.

Financial Review

Overview

Over the last couple of years, a main focus of our financial planning was dealing with the impact of the scaled back 2021 Scottish 6 Days. Following a tremendously successful Moray 2023 event, the Scottish 6 Day Company (S6D Co) agreed to resume contributing to SOA at pre-COVID levels and paid £84,000 up front to the SOA, with £42,000 repayable in July 2024 if required by the S6D Co for WOC24. This has left SOA finances in a strong position going into world championships year.

During 2023, focus shifted to the very significant financial and logistical challenges, for a small organisation to put on a world championship in the heart of Edinburgh. Inevitably the costs of running WOC24 have risen significantly from its original budget, given both the event's 2-year delay because of COVID and the ensuing period of very high inflation. All the partners in the event – Event Scotland, City of Edinburgh Council, the S6D Co, SOA and BOF, have committed additional funding and at the time of writing WOC24 is forecast to be delivered within the agreed revised budget and the SOA approaches summer 2024 with healthy reserves. Assuming successful delivery of WOC24, a proportion of our reserves will be available for development of the sport and delivery of an ambitious strategy for the next 4 years.

For the year to 31st December 2023, the SOA's total income was £239,970 (2022 - £195,810) and expenditure was £208,583 (2022 - £230,284).

SCOTTISH ORIENTEERING ASSOCIATION
Company limited by guarantee

Directors' Report for the year ended December 2023 (incorporating the Trustees' Report) continued

Income and Expenditure

The main source of income in 2023 was grant funding from **sportscotland** - £110,638 (2022 - £107,400). Following a successful Moray 2023 6 Day Event, funding from S6D Co amounted to £44,997 (2022 – nil), with a further £42,000 from Moray 2023 paid in October 2023 as a convertible loan, which the SOA must refund to the S6D Co if required for WOC24. ScotJOS raised £27,285 in 2023 (2022 - £45,464) to run their programme or training and competitions. In addition, SOA membership fees amounted to £16,640 (2022 - £14,639).

As in 2022, the largest areas of expenditure in 2023 were staffing - £134,319 (2022 - £134,880) followed by ScotJOS at £25,563 (2022 - £41,210).

Overall income in 2023 exceeded expenditure by £31,387 (2022 - £34,474 deficit).

Reserves and Reserves Policy

At the end of 2022 the SOA's total reserves amounted to £287,275 (2022 - £255,888), of which £122,051 (2022 - £115,579) was held in restricted reserves (those funds that must be used for a specified purpose) and £165,224 (2022 - £140,309) in unrestricted reserves, which may be used for any purpose in support of the SOA's objectives.

The largest restricted funds relate to **sportscotland** - £53,996 (2022 - £54,675) and ScotJOS – £53,933 (2022 - £52,565). 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 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 (£75,224) is held in a general "Profit and Loss" reserve. The balance on each reserve at the end of 2023 is shown below.

Reserve	Balance at 31 Dec 2023	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	£75,224	Includes funding of c£30,000 towards our "unrestricted" expenditure budget up to WOC 2024. The balance will be held as contingency until after WOC 2024, at which point it will be available for investment in the sport.

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, most recently in November 2023. Interest earned from the Company's Charities Aid Foundation Charity Deposit Platform account amounted to £8,092 in 2023 (2022 – nil, the account was opened in January 2023)

SCOTTISH ORIENTEERING ASSOCIATION
Company limited by guarantee

Directors' Report for the year ended December 2023 (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:** three directors resigned in 2023 and two more will have completed their six-year terms by the AGM in 2024. While we have recruited three excellent 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 July 2024, Scottish 6 Days events in 2025 and 2027, the British Night Championships in 2025 and the JK in 2026 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:** 2023 saw further staff changes with Fiona Keir moving on early in the year and Fran Loots in July 2023. In recent times it has not been easy to replace staff in some roles though we are delighted with the contributions made by Nikki Howard as our new chief operating officer and Louise Adams as lead development officer. 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:** WOC2024 is a large project for a 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 who reports on a monthly basis to the WOC24 Steering Group and ring-fencing delivery in S6D Co, whose Board also reviews progress on a monthly basis. The delivery risk is being managed by recruitment of an experienced team of professionals and volunteers, led by Andy Mitchelmore as event director and Jon Cross as assistant event director.
6. **Reduction or complete loss of sportscotland funding:** Currently we receive around £110,000 per year from sportscotland. All sports governing bodies have this year been advised to prepare for a reduction in funding because of the very challenging funding outlook that sportscotland faces. We are addressing this risk as we develop our strategy covering 2025-29, which will form the basis of our next funding agreement with sportscotland.

SCOTTISH ORIENTEERING ASSOCIATION
Company limited by guarantee

Directors' Report for the year ended December 2023 (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 1 year. The composition of the Board is monitored on a regular basis to ensure that the members of the Board have the necessary skills and expertise required to govern the Charity. A budget is set annually in advance and submitted to the Directors for approval. 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 2023 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.

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 2023 (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	Anne Hickling
Richard Oxlade	Fanni Gyurko
Ben Hartman	Mark Nixon
Liz Orr	
Tim O'Donoghue	
Ken McDonald (appointed June 2023)	
Mary Williams (co-opted September 2023)	
Mairi Eades (co-opted November 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

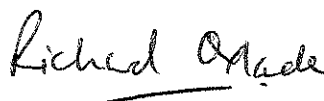
Bankers

Bank of Scotland
8 Brandon Street
Hamilton, ML3 8BZ

On Behalf of the Board,



Ben Hartman
Finance Director



Richard Oxlade
President

15 June 2024

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 2023 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.

15 June 2024

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 2023

	Note	Unrestricted funds	Restricted funds	2023 Total	2022 Total
		£	£	£	£
Income and endowments from:					
Donations and legacies		64,028	138,679	202,707	160,954
Charitable activities		7,939	11,519	19,458	10,691
Other trading activities		-	4,837	4,837	4,647
Event staging		4,876	-	4,876	13,704
Investment income		8,092	-	8,092	47
Other income		-	-	-	5,767
Total Income	2	84,935	155,035	239,970	195,810
Expenditure on:					
Raising funds		1,082	1,144	2,226	683
Charitable activities		51,294	150,419	201,713	215,897
Event staging		4,644	-	4,644	13,704
Total Expenditure	4	57,020	151,563	208,583	230,284
Net Income/(Expenditure)		27,915	3,472	31,387	(34,474)
Reconciliation of funds:					
Transfers between funds		(3,000)	3,000	-	-
Net Movement in Funds		24,915	6,472	31,387	(34,474)
Total funds brought forward		140,309	115,579	255,888	290,362
Total funds carried forward		165,224	122,051	287,275	255,888

SCOTTISH ORIENTEERING ASSOCIATION
Company limited by guarantee

Charity Number: SC043563
Company Number: SC334748

Balance Sheet
as at 31 December 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	6	1,836	4,085
Investments	7	3	3
		1,839	4,088
Current assets			
Stock	8	2,457	1,821
Debtors - amounts falling due within one year	9	19,950	10,765
Cash at bank		349,053	278,540
		371,460	291,126
Creditors - amounts falling due within one year	10	(56,608)	(4,027)
Net current assets		314,852	287,099
Total assets less current liabilities		316,691	291,187
Creditors – amounts falling due in over one year	11	(29,416)	(35,299)
Net assets		287,275	255,888
Reserves			
Restricted reserves	12	122,051	115,579
Unrestricted reserves	13	165,224	140,309
Total members' funds		287,275	255,888

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

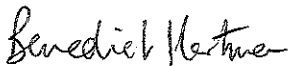
Directors' statements in accordance with Section 475 (2) and (3)
for the year ended 31 December 2023

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 15 June 2024 and signed on its behalf by



Ben Hartman
Finance Director



Richard Oxlade
President

15 June 2024

SCOTTISH ORIENTEERING ASSOCIATION
Company limited by guarantee

Notes to the financial statements
for the year ended 31 December 2023

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

The Charity has shown considerable resilience through the last few years 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 medals and woven badges are included in the balance sheet of the Company at historic cost. Stock is reviewed at the end of each year and any damaged or obsolescent stock is written off.

1.7 Debtors

Debtors are included at their recoverable amounts.

1.8 Creditors and provisions

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

1.9 Income

All income is included in the Statement of Financial Activities when the Company is entitled to the income and the amount can be quantified with reasonable certainty.

1.10 Expenditure

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

SCOTTISH ORIENTEERING ASSOCIATION
Company limited by guarantee

Notes to the financial statements
for the year ended 31 December 2023 continued

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 £	2023 Total £	2022 Total £
Membership Fees		16,640	19,685	36,325	48,972
Sportscotland Grant		-	110,638	110,638	107,400
Other Grant Income	3	2,391	1,812	4,203	4,542
Scottish 6-Day Event Company Ltd		44,997	-	44,997	-
WOC 2024 Donations		-	3,781	3,781	-
ScotJOS Donations		-	2,763	2,763	-
Lochaber 2021 Donations		-	-	-	40
Total donations and legacies		64,028	138,679	202,707	160,954
National Centre		655	-	655	50
Development Income		2,352	5,994	8,346	6,872
Event Levies		4,932	-	4,932	3,769
SEDS – participant contributions		-	5,525	5,525	-
Total charitable activities		7,939	11,519	19,458	10,691
Total Events Staging		4,876	-	4,876	13,704
Total Trading Activities		-	4,837	4,837	4,647
Investment Income		8,092	-	8,092	47
Other Income		-	-	-	5,767
Total Income		84,935	155,035	239,970	195,810

Investment income is interest earned on cash balances placed in a Charity Aid Foundation Deposit Platform Account

3 Other Grant Income

Donations	Unrestricted Funds £	Restricted Funds £	2023 Total £	2022 Total £
Gift Aid	2,381	-	2,381	2,165
Masterplan Adventure - SEDS	-	1,110	1,110	766
Morton Fraser – ESOC legacy	-	102	102	380
Member donations	10	600	610	-
BASOC – Lochaber Fund	-	-	-	925
Durty Events	-	-	-	306
	2,391	1,812	4,203	4,542

SCOTTISH ORIENTEERING ASSOCIATION
Company limited by guarantee

Notes to the financial statements
for the year ended 31 December 2023 continued

4 Expenditure

	Note	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
General Administration		5,621	1,860	7,481	12,193
National Centre		2,772	-	2,772	1,333
Professional Staff Costs	5	40,164	94,155	134,319	134,880
Other Development Expenditure		2,737	54,404	57,141	67,491
Total Charitable Activities		51,294	150,419	201,713	215,897
Events Staging		4,644	-	4,644	13,704
Raising Funds		1,082	1,144	2,226	683
Total Expenditure		57,020	151,563	208,583	230,284

The General Administration cost includes independent examination fees of £750 (2022 - £750)

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

5 Remuneration

Professional Staff Costs	2023 £	2022 £
Salary costs	114,781	113,203
National Insurance	3,381	4,211
Pensions	7,732	8,527
Expenses Reimbursement	8,425	8,939
	134,319	134,880

In 2023 the SOA employed an average of 6 employees / 4 FTE (2022 – 6 / 4 FTE), none of whom earned more than £60,000.

In accordance with the Memorandum and Articles of Association, directors may only receive remuneration for services undertaken in the administration of the charity provided it is authorised by the Board and is within the limits laid down within the SOA financial policies. Directors do not receive any remuneration for services to the charity and claimed expenses of £81 in 2023 (2022 - nil). There were no other related party transactions that require to be disclosed.

SCOTTISH ORIENTEERING ASSOCIATION
Company limited by guarantee

Notes to the financial statements
for the year ended 31 December 2023 continued

6 Tangible Fixed Assets

	National Centre Building	Other Tangible Fixed Assets	Total
	£	£	£
Cost			
At 1 January 2023	1,000	25,909	26,909
Additions	-	-	-
Disposals	-	(2,090)	(2,090)
As at 31 December 2023	1,000	23,819	24,819
Depreciation			
At 1 January 2023	-	22,824	22,824
Disposals	-	(2,090)	(2,090)
Charge	-	2,249	2,249
As at 31 December 2022	-	22,983	22,983
Net book value			
At 31 December 2023	1,000	836	1,836
At 31 December 2022	1,000	3,085	4,085

7 Investment

The investment of £3 (2022: £3) represents the Company's 100% holding of the Scottish Orienteering 6-Day Event Company Limited. At February 2023, the end of their reporting year – a non 6-Day Event year, the Scottish Orienteering 6-Day Event Company made a deficit of £15,522 (2022 – surplus of £17,764). Total net assets were £92,896 (2022 - £108,418).

8 Stock

	2023	2022
	£	£
Championship Medals	812	-
Woven Badges	1,645	1,821
	2,457	1,821

9 Debtors and Prepaid Expenses

	2023	2022
	£	£
Prepayment of Expenses	3,756	3,511
Membership Fees	8,241	6,224
Trade Debtors	740	1,030
Event Levies	331	-
Investment Account Interest	6,882	-
	19,950	10,765

SCOTTISH ORIENTEERING ASSOCIATION
Company limited by guarantee

Notes to the financial statements
for the year ended 31 December 2023 continued

10 Creditors falling due within one year

	2023	2022
	£	£
Staff Costs and Expenses	5,064	2,198
Independent Examination Fee	750	750
Club Membership Fees	1,392	307
Membership Fees - Administration Fees	341	283
Junior Home Internationals – BASOC / INT	489	489
Scottish 6 Day Company	42,000	-
Glenmore Lodge	209	-
British Orienteering	480	-
Sportscotland – COVID Recovery Fund Loan	5,883	-
	56,608	4,027

11 Creditors falling due in more than one year

	2023	2022
	£	£
Sportscotland – COVID Recovery Fund Loan	29,416	35,299
	29,416	35,299

Repayable in 6 equal instalments of £5,883 from 1 Oct 2024

12 Restricted Funds

	Fund Balances Brought Forward	Incoming Resources	Outgoing Resources	Transfers	Fund Balances Carried Forward
	£	£	£	£	£
Sportscotland – Development Staff	37,139	78,869	(76,730)	-	39,278
Sportscotland – Development	14,611	21,938	(24,756)	-	11,793
Sportscotland – Effective Organisation	2,925	15,825	(15,825)	-	2,925
Junior Squad Funds	52,565	27,285	(25,917)	-	53,933
Senior Squad Funds	7,034	7,235	(7,853)	3,000	9,416
Morton Fraser – ESOC Legacy	380	102	(482)	-	-
Lochaber Development Fund	925	-	-	-	925
WOC 2024 Donations	-	3,781	-	-	3,781
Total Restricted Funds	115,579	155,035	(151,563)	3,000	122,051

SCOTTISH ORIENTEERING ASSOCIATION
Company limited by guarantee

Notes to the financial statements
for the year ended 31 December 2023 continued

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
WOC 2024	Donations received for WOC 2024

13 Unrestricted Reserves

	Operations Reserve	Asset Replacement Reserve	Profit and Loss Reserve	Total
	£	£		£
At 1 January 2023	80,000	10,000	50,309	140,309
Income	-	-	84,935	84,935
Expenditure in year	-	-	(57,020)	(57,020)
Transfers			(3,000)	(3,000)
At 31 December 2023	80,000	10,000	75,224	165,224

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 2023, £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 2023	Restricted Funds 2023	Total 2023
	£	£	£
Fixed Assets	1,839	-	1,839
Current Assets	247,224	124,236	371,460
Current Liabilities	(54,423)	(2,185)	(56,608)
Creditors over one year	(29,416)	-	(29,416)
Net Assets At 31 Dec 23	165,224	122,051	287,275

SCOTTISH ORIENTEERING ASSOCIATION
Company limited by guarantee

Notes to the financial statements
for the year ended 31 December 2023 continued

	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

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 (S6D Co). The S6D Co is charged with organising the bi-annual Scottish Six Days event. Some of the proceeds of this event are paid by the S6D Co to the Scottish Orienteering Association in the form of a quarterly grant, the amount of which is agreed bi-annually. This arrangement was temporarily suspended after the reduced Lochaber 2021 event.

Following the successful Moray 2023 event, it was decided to resume payments to SOA. To take advantage of the favourable interest rates available through the SOA's Charity Deposit Platform account, it was agreed that a payment of £84,000 should be made to the SOA in October 2023, with £42,000 repayable in July 2024 if the S6D Co required it for delivery of WOC24.

SCOTTISH ORIENTEERING ASSOCIATION
Company limited by guarantee

Appendix: Detailed Statement of Financial Activities aligned to AGM Report

	Note	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
Member Income					
SOA membership fees – BO members		10,914	-	10,914	9,134
SOA membership fees – SOA only members		5,726	-	5,726	5,505
SOA/BOF event levies		4,932	-	4,932	3,769
Sales & equipment hire		-	-	-	49
Lochaber 2021 / WOC 2024 donations		-	3,781	3,781	40
		21,572	3,781	25,353	18,497
Grant Income					
Sportscotland		-	110,638	110,638	107,400
Scottish 6-Day Event Company Ltd		44,997	-	44,997	-
Other Grant Income	3	2,391	1,812	4,203	4,542
		47,388	112,450	159,838	111,942
National Centre					
Courses		655	-	655	50
		655	-	655	50
Development Income					
Junior Squads income		-	27,285	27,285	45,464
Scottish Elite and Development Squad		-	5,525	5,525	-
Coaching course income		2,352	-	2,352	3,070
Project contributions		-	5,994	5,994	3,036
		2,352	38,804	41,156	51,570
Events staging		4,876	-	4,876	13,704
Investment Income		8,092	-	8,092	47
Total Income		84,935	155,035	239,970	195,810
General Administration					
Communications and marketing		720	-	720	3,453
Administration		4,512	-	4,512	5,666
SOA only membership administration		693	-	693	683
Depreciation		389	1,860	2,249	3,074
Bank Charges		389	-	389	-
		6,703	1,860	8,563	12,876
National Centre					
Courses		-	-	-	-
Office Costs		2,772	-	2,772	1,333
		2,772	-	2,772	1,333
Development Expenditure					
Professional staff costs	5	40,164	94,155	134,319	134,880
Club Development		-	1,054	1,054	5,092
Junior Squads expenses		-	25,563	25,563	41,210
Senior Squads expenses		-	6,253	6,253	2,365
Performance – WOC 24		-	1,813	1,813	3,018
Veteran Squad expenses		600	-	600	504
Coaching expenses		-	1,968	1,968	4,738
Other Development		2,137	6,110	8,247	10,564
WOC 24 Development Project		-	12,787	12,787	-
		42,901	149,703	192,604	202,371
Events staging		4,644	-	4,644	13,704
Total Expenditure		57,020	151,563	208,583	230,284
Net Income / (Expenditure)		27,915	3,472	31,387	(34,474)
Transfers	13	(3,000)	3,000	-	-
Net Movement in Reserves		24,915	6,472	31,387	(34,474)

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