

SCOTTISH ORIENTEERING ASSOCIATION

Charity Number: SC043563
Company Number: SC334748

(A company limited by guarantee)

Directors' Report and Consolidated Financial Statements
for the year ended 31 December 2024

SCOTTISH ORIENTEERING ASSOCIATION
Company limited by guarantee

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Chair's Report from Richard Oxlade

Mention 2024 to many Scottish orienteers and the Sprint World Orienteering Championships in Edinburgh (WOC 24) will probably spring to mind. The event welcomed 3000 spectators to a week of outstanding orienteering at different iconic venues across the city. Over 250 elite athletes from 45 countries competed together with ca. 1200 in the "WOC Tour" spectator races. As expected the Scottish Orienteering community made an incredible contribution to the event which proved to be a great showcase for the sport.

The event was organised by the Scottish Orienteering 6-Day Event Company which is 100% owned by the Scottish Orienteering Association. We had unwavering support from Event Scotland, Edinburgh City Council and British Orienteering but the event still wouldn't have been possible without financial support from Scottish Orienteering which the members agreed in 2023. This included the SOA paying the costs of the Assistant Event Director and a grant of ca. £50,000 from the 6-Day company reserves. The SOA was also directly involved in the lead up to the event through the Orienteering Edinburgh activities which took place weekly, through work with British Orienteering on development during the event, and through SOA and 6-Day representation on the Steering Group.

Even without WOC 2024 was another busy year for the sport with 5 SOL events, 10 SOUL events and 6 Scottish Championship events covering the width and breadth of the country. Masterplan Adventure delivered another great Coast & Islands meet on the Kintyre peninsula. As usual these were high quality competitions that attracted competitors from far and wide, and on behalf of the members we would like to thank everyone in Scottish Orienteering for the enormous amount of work involved in putting them on. 2024 was a year off for the Scottish 6 Days but preparations start early and were particularly challenging with so many Scottish orienteers tied up in WOC. Five areas were selected on Royal Deeside from an initial list of twelve, and highlighted the increasing challenges with access even in areas that we know. Storm damage, nesting birds and landowners own plans all had an impact.

Our staff team remained unchanged through the year under the leadership of Nikki Howard. A lot of work went into the development of the 2025-2029 strategic plan which is required every 4 years to secure funding from **sportscotland** which is primarily used for grass roots development. This funding primarily supports 2 development officers, Louise Adams & Heidi Ross, and Suzanne Robins-Bird, our Coaching & Volunteer Officer. It also contributed to the work of our Performance Manager Graham Gristwood who focused on developing young adults, and to governance. Preparations for the introduction of the expanded PVG requirements under the Disclosure (Scotland) Act (which came into effect from April 2025) and the adoption of SOA Safeguarding Policies led to increased training of Club Welfare Officers. The development officers worked to try and increase adult participation through development of a concept which could be used to attract adults into the sport in the run up to WOC. The Scottish Qualification Authority certified our Lead Coach qualification and development of courses to help clubs train volunteers such as the organisers and young organisers course continues.

Updating the strategic plan was an opportunity to revisit the strategy for Scottish orienteering in consultation with our members. Conscious of the challenges we have including adverse demographics, volunteer overload and access issues we shifted the emphasis to raising awareness of the sport, increasing participation, providing clearer development pathways, engagement with the Moving to Inclusion framework and providing robust support to clubs and members. Detailed plans were developed under 4 strategic themes:

- Changing Perceptions – to raise awareness of the sport amongst non-orienteers
- Engaging Experiences – focusing on the sporting and social experiences that attract and retain
- Lifelong Pathways – laying out pathways for recreational orienteers, volunteers and elites
- Foundations For Success – getting the basics right

To secure funding we have to meet a number of development targets. There is less emphasis on membership than there has been in the past but this is still a key indicator of the health of the sport and at the end of 2024 we had 1,765 members (SOA and/or BOF), broadly the same as in 2018, undimmed enthusiasm at an operational level, and robust finances.

As ever 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 that 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. This is most visible during times of crisis e.g. during COVID when the SOA worked closely with **sportscotland** to get up and running again, and during 2023 when there was a funding challenge for WOC. The Board plays a key role in this and Board succession is a constant challenge owing to natural turnover. In 2024 Keith Dawson stood down as chair owing to other pressures and I agreed to stay on the board for a

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Chair's Report continued

further year and took on the role. Ben Hartman also stood down as Finance Director after 6 years of outstanding commitment to the SOA, particularly as we navigated the challenges of COVID and then WOC. We are very grateful to both of them for generously giving their time and knowledge. We have been very fortunate that Pat Bartlett has taken over from Ben. We had also had a longstanding vacancy for a Marketing & Communications Director. Given our new strategy this is a critical role and we have been very fortunate that Katherine Ivory has taken on this role and is having a significant impact.

Although we were unable to find a replacement for the President role and still had vacancies for an Operations Director, Performance Director and Independent Director I believe we still had a strong Board through 2024 with directors with great orienteering experience and diverse life experiences. Together with a developing staff team and the ever present support of enthusiastic and committed members and clubs we ended 2024 in a strong position from both an organisational and financial perspective.

Directors' Report for the year ended 31 December 2024 (incorporating the Trustees' Report)

The Directors present their annual report together with the consolidated financial statements of the charity for the year ended 31 December 2024. 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 Details section of this report.

This annual report and consolidated financial statements covers the Scottish Orienteering Association group which comprises the Scottish Orienteering Association (the Company or the Charity) and the SOA's wholly owned subsidiary the Scottish Orienteering 6-Day Event Company Limited (S6D Co).

Objectives and Activities

Introduction

Orienteering (the "Sport") is an exciting outdoor sport for people of all ages and abilities. It provides both physical and mental challenges with clear benefits for health and wellbeing. The aim is to navigate between checkpoints marked on a special orienteering map. There is no set route and so the skill and fun come from trying to find the best way to go! Its flexible format enables it to be relevant across a wide range of people and places.

In Scotland there is a strong and vibrant orienteering community with a track record of staging world class events (including the World Championships in 2024 and the renowned Scottish 6 Days event every 2 years since 1977). Our clubs stage over 800 events and activities a year from local to national level with recorded participation figures of over 40,000 annually, and we have active competitors of all ages (under 5s through to over 85) and abilities.

The Scottish Orienteering Association (SOA) is the Sports Governing Body for orienteering in Scotland and a registered charity. We are responsible for the governance, development and promotion of sport in Scotland, mainly through a network of clubs, support of junior and senior elite squads, the coordination of competitions and development of coaches.

The SOA is one of 12 constituent associations of the British Orienteering Federation (BOF) which maintains the rules and guidance for orienteering in the UK and is a member of the International Orienteering Federation.

The 24 orienteering clubs in Scotland are members of both BOF and SOA. All Scottish orienteers are expected to become members of SOA and two thirds are members of BOF as well.

Charitable purpose and objects

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.

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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

Strategy

Following consultation with members, clubs and committees during 2024 the SOA developed a new strategy for 2025 to 2029.

Our vision is that "Orienteering is a thriving sport for all generations". We successfully weathered COVID, have maintained a robust financial position and organised a very successful Sprint World Orienteering Championships (WOC 24) in Edinburgh in 2024 which has been recognised as one of the best ever. We also ran the "WOC Tour" which enabled recreational orienteers of all ages and abilities to participate in parallel events in the same locations as elite athletes. We believe we have a thriving sport which is open to people of all ages and abilities although like all sports we have some challenges. In particular we face demographic changes that, without intervention, are likely to affect long term participation and volunteer capacity. In summary our challenge is to sustain the sport to retain current members, whilst attracting a new generation of orienteers.

To meet this challenge we have identified four strategic aims for 2025 to 2029:

- Changing Perceptions – this recognises the need to improve the marketing of our sport to all non-orienteers and raise awareness of the opportunities in the sport;
- Engaging Experiences – this recognises the need to provide competitive and social experiences which persuade all newcomers to adopt the sport, and retain experienced orienteers;

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- Lifelong Pathways – in parallel with providing Engaging Experiences we also recognise the need to provide structured pathways for recreational orienteers, performance athletes and to develop volunteers. These are necessary to get newcomers to adopt orienteering (they see a future sport) and for retention of existing orienteers (they continue to have opportunities for progression);
- Foundations for Success – lastly, we have to do the basics well, providing good performance at a national level and supporting clubs with guidance and support on an ongoing basis including equality, diversity and inclusivity.

The core activities to deliver on these aims over the next four years will include:

Changing Perceptions:

- Focussing on younger adults to address the 20-40 age gap, particularly through building partnerships with clubs and organisations
- Developing initiatives to encourage families and young people to take up orienteering

Engaging Experiences

- Supporting clubs with high quality resources to engage local audiences, and to ensure good newcomer experiences
- Delivering top-level events such as the 6 Days multi-day event, and JK 2026

Lifelong Pathways

- Developing and promoting clear pathways for the core groups of orienteers: performance athletes; recreational orienteers and volunteers
- Delivering training for the development of our volunteers and recreational orienteers and supporting our performance athletes

Foundations for Success

- Supporting clubs around managing access and compliance with legal requirements especially safeguarding
- Co-ordinating a balanced annual programme and ensuring high quality national level competitions
- Helping with the management of map stock which is a major asset for the sport.

In summary, orienteering has a huge value and potential for communities and individuals in Scotland. It offers a unique synergy of mental and physical challenge tailored for participants of varying age and ability. With effective engagement and focussed development of the existing club and volunteer network we aim to identify and reduce barriers to wider participation and bring the benefits and fun of the sport to as many people in Scotland as possible. Delivery of this strategy will clearly further our charitable objectives.

Achievements and Performance

Commentary on achievements and performance is set out in the Chair's report and in the section below.

Scottish Orienteering 6-Days Event Company. There was no 6-day event in 2024 and the focus of the S6D Co Board was on the Sprint World Orienteering Championships. The S6D Co was responsible on behalf of British Orienteering and the Scottish Orienteering Association for the delivery of the event which took place in Edinburgh over the middle weekend of July 2024. As well as the three championship race formats – individual sprint, mixed relay sprint and knock-out sprint – there was also a programme of events, the WOC Tour, for spectators. An Event Director and Assistant Event Director along with a team of officials, some paid, others being volunteers, had been appointed by the S6D Co for the delivery of WOC 24 and expertly managed the incredibly complicated task of putting on a world class event in the middle of a city. Another team composed mainly of Edinburgh based orienteers organised the WOC Tour with over 1,000 competitors taking part over the 6 days of competition.

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The event could not have taken place without the considerable support offered by EventScotland and the City of Edinburgh Council and contributions, direct and in-kind, from British Orienteering and the Scottish Orienteering Association as well as a substantial commitment from the S6D Co. The event has been recognised as one of the best ever World Orienteering Championships and has been shortlisted at the Scottish Thistle Awards in the outstanding sporting event category.

Operations. Clubs organised 5 SOL events and 10 SOUL events during the year in addition to a full suite of 6 championship events, the Coast & Islands multi-day event on the Kintyre peninsula, and very regular regional and local events across Scotland. In total our clubs staged over 800 events and activities.

A lot of work in 2024 went into providing development opportunities for planners and controllers. Time is spent coordinating controllers for large events and making appointments more transparent with a calendar to be able to see available opportunities. Lynne Walker has handed over the reins to Colin Eades as planning advocate, whilst Rob Hickling provides training for controllers of various levels.

The SOA is responsible for handling Scottish access issues. Unsurprisingly this is becoming increasingly difficult with wildlife pressures and the commercial focus of landowners, especially post COVID. While clubs have their own access officers we as a sport need to coordinate our relationships with Scottish national bodies such as Forestry & Land Scotland and wildlife bodies (NatureScot, Capercaillie, RSPB). Nikki Howard, our COO, has been leading in this area.

The Operations Director role remains vacant and a replacement is required.

Communications. During 2024 the monthly SOA newsletter continued 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.

Katherine Ivory was elected to the role of Marketing and Communications Director in September 2024 and has put in place a detailed communication plan for 2025, including a regular series of well received community conversations which help to allow clubs to provide ongoing input to the SOA professional staff.

Welfare. Safeguarding remained an area of focus in 2024 and there was ongoing liaison with Childrens 1st on policy matters. Preparations for the introduction of the expanded PVG requirements under the Disclosure (Scotland) Act (which came into effect from April 2025) and the adoption of SOA Safeguarding Policies led to increased training of Club Welfare Officers.

Sportscotland has a "Moving to Inclusion" programme to provide 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. SOA started the programme in 2024. It is a four year process, with components including an initial EDI self assessment (completed with SOA staff and volunteers), appointment of a mentor, actions including review of our equality policy, and engagement with membership.

Development. SOA is fortunate to receive significant funding from **sportscotland**. This money pays the salaries of our development staff: Louise Adams and Heidi Ross and also provides some support for administration of the SOA. The development staff report to the COO with guidance from our Development Director Mary Williams. During the first half of 2024 the team could be found organising Orienteering Edinburgh, a pilot project exploring the concept of reaching out to non-orienters in an urban setting in conjunction with WOC with support from Colin Eades among others. This included work to refine the concept and provide structure for events to allow simplicity and reduction in volunteer load. The development staff also delivered development work in existing areas – Cuningar and Dundee which links into local clubs and promotes clubs and activities to participants.

The team also facilitated discussions between club development officers, engaged and supported university clubs and the Scottish Student Championships, and Suzanne Robins-Bird has been liaising with UHI about new student opportunities. The team is liaising with Deeside clubs and partners to develop orienteering opportunities linked to Deeside 2025 and delivering orienteering training / taster sessions to student teachers including a teacher CPD event.

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The development team are also working with clubs to achieve accreditation (INVOC and MOR this year) and maintaining dialogue with clubs to ascertain where they can provide support. **sportscotland** funding is also used for club development grants (ESOC, TAY, CLYDE, MAROC, INT – for mapping, development officers, coaching, newcomer development).

Sportscotland money is also used to employ Suzanne Robins-Bird, our coaching and volunteering officer. She maintains and updates our coaching courses and provides the ongoing structured calendar of training with accredited Scottish Coaching qualifications and opportunities to gain knowledge as planners, organisers and controllers as well as providing training aimed at young people (coaching support, planning and organising). She looks after course administration – advertising; recruiting, training and allocating tutors; updating BOF; and also supports the delivery of introduction to orienteering sessions for teachers/ students and development of materials, monitoring of the coaching workforce, and nudging re qualifications such as CWPS, first aid and provision of CPD opportunities.

Performance. Graham Gristwood was employed as performance manager during 2024, 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 in February 2024.

It was fantastic that at WOC 24 in Edinburgh, 4 out of the 10 UK athletes were Scottish or Scottish based and Grace Molloy secured a podium finish coming in 6th place in the individual sprint. Other notable achievements by Scottish athletes in 2024 included:

- At the European Youth Orienteering Championships 2024 James Hammond won a silver medal in the long distance category with Finn Selmer Duguid finishing in 6th position
- At the World Universities Orienteering Championships 2024 Rachel Brown, Peter Molloy, Eddie Narbett and Fiona Bunn (all Scottish or members of Edinburgh University) came 1st in the sprint relay and Fiona Bunn finished 6th in both the sprint and middle races

Scotland won the 2024 Senior Home Internationals on home turf and the Veterans were 2nd at the Veteran Home Internationals in Northern Ireland.

The Scottish Junior Squad (ScotJOS) continued to provide training and development opportunities for our best juniors including 6 training weekends and an overseas tour. Roger Goddard took over as head coach from Jon Musgrave after a very successful number of years, with Judy Bell continuing as team manager/coach. The Scottish juniors won a very tight Junior Home Internationals in England on number of 1st places after a tie with England on points!

Financial Review

Overview

During 2023 and 2024 the major financial focus for both the SOA and the S6D Co was WOC 24. We are pleased to report that WOC 24 was delivered in line with the agreed revised budget. This successful delivery has removed a significant financial risk.

As a result of WOC 24 the income of the SOA and the S6D Co combined was greater than £0.5m in 2024. As a result, under Scottish law, we are required to present SOA consolidated accounts (that is accounts which include the results of both the SOA and the S6D Co, which is a wholly owned subsidiary of the SOA), and for the first time the 2024 accounts have been subject to audit which provides a higher level of assurance than the previous independent examination but which also gives rise to a significant additional cost. In preparing the 2024 accounts it was noted that the consolidation income of the SOA was also greater than £0.5m in 2023 and further details are provided in Note 15 of the financial statements.

Under the revised budget for WOC 24, all partners in the event – Event Scotland, City of Edinburgh Council, the S6D Co, SOA and BOF – committed additional funding to the event. As discussed further below, this funding to WOC 24 is the primary reason for these accounts showing a consolidated deficit of £79,137. The reserves of the SOA and the S6D Co remain healthy despite this commitment to WOC 24.

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Looking ahead we expect the SOA to have a small deficit (on a Company only basis) in 2025, which can be met from unrestricted reserves, before returning to a break even position in the medium term. The Royal Deeside 2025 6 Day Event was successfully delivered by the S6D Co in August 2025 broadly in line with the budget, enabling the S6D Co to maintain grant funding to the SOA in 2025 and 2026.

Income and Expenditure

For the year to 31 December 2024, the SOA's consolidated total income was £937,494 (2023 £549,570) and expenditure was £1,016,631 (2023 £413,699), giving a deficit £79,137 (2023 surplus of £135,871). The deficit comprised £56,207 related to unrestricted funds, which primarily reflects the investment of the SOA and S6D Co in WOC 24, and £22,930 related to restricted funds reflecting planned reduction in Junior and Senior Squad Funds. The surplus in 2023 primarily reflects the surplus from the successful Moray 2023 6 Day Event. The significantly higher income and expenditure in 2024, with expenditure over £1m, reflects the scale of WOC 24.

The largest source of consolidated income in 2024 was grant funding for WOC 24 from Event Scotland and the City of Edinburgh Council of £420,000. Additional grant funding from these bodies of £80,000 was recognised in earlier accounting periods. Other income in 2024 relating to WOC 24, including the spectator event WOC Tour, was c£300,000. The largest area of expenditure was c£760,000 relating to WOC 24 with c£90,000 of additional expenditure incurred in earlier accounting periods.

On a Company only basis SOA's income was £274,092 (2023: £236,670) and expenditure was £302,649 (2023: £208,583) giving a deficit of £28,557. This comprises a deficit on unrestricted funds of £5,627 and the deficit on restricted funds of £22,930 discussed above.

The largest source of SOA Company income in 2024 was grant funding from **sportscotland** of £117,271 (2023: £110,638) which is primarily restricted to development of the sport. Funding from the S6D Co was £64,204 (2023: £44,997) of which £42,000 (2023: £42,000) was grant funding and £22,204 (2023: £2,997) related to S6D Co related costs incurred by SOA and recharged. ScotJOS raised £45,546 (2023: £23,985) in 2024 to run their programme of training and competitions, which was higher than 2023 due to an overseas tour.

As in 2023, the largest areas of expenditure in 2024 were professional staff costs - £142,330 (2023: £134,319) followed by ScotJOS at £55,258 (2023: £25,917). In 2024 SOA also incurred expenditure of £55,012 relating to WOC 24 including the audit fee of £18,000 and funding of the WOC Assistant Event Director.

Reserves and Reserves Policy

At the end of 2024 the SOA's total Company reserves amounted to £251,918 (2023: £280,475), of which £95,321 (2023: £115,251) was held in restricted reserves (those funds that must be used for a specified purpose) and £156,597 (2023: £165,224) in unrestricted reserves, which may be used for any purpose in support of the SOA's objectives.

The largest restricted funds relate to **sportscotland** £53,764 (2023: £53,996) and ScotJOS £37,421 (2023: £47,133). The level of reserves in **sportscotland** restricted funds is primarily a matter of timing as **sportscotland** operate on an April – March financial year, meaning a quarter of the annual grant (c£30,000) is held in SOA reserves at our year end to cover expenditure in the following January – March.

SOA has a formal reserves policy in place. The policy defines Available Reserves as unrestricted reserves less stock and fixed assets, and the Available reserves on this basis were £151,471 at 31 December 2024.

Available reserves are required by the SOA to allow for unforeseen matters. In particular, a significant amount of SOA income is received in grants from **sportscotland**, the receipt of which is outwith our direct control. Further the second largest source of income is grants from the S6D Co which are reliant on successful bi-annual events taking place. Available reserves are required to ensure we have time to take appropriate action in the event of these income streams reducing or being withdrawn. Such actions are likely to be a reduction in staffing levels and related operations costs.

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We would expect to receive appropriate notice if income from **sportscotland** or the S6D Co was not to be received. However, in particular in relation to **sportscotland**, this cannot be guaranteed and therefore we consider our policy should be set assuming minimal notice is received. A policy of holding a level of reserves to cover a number of months operating costs (an Operations Reserve) is considered appropriate as this would allow us to pay staff and have in place appropriate facilities during a period of business reduction. We consider a 6 month period of operating costs to be appropriate, taking into account time needed for decision making and related actions. Operating costs in this context are defined in the policy as committed staff costs plus budgeted costs for running the SOA. Currently the Operations Reserve is set at £90,000.

In addition we consider that funds could be required in relation to unbudgeted essential investment, for example in relation to cyber security (an Asset Replacement Reserve). Currently the Asset Replacement Reserve is set at £5,000, giving a total financial reserve of £95,000.

The table below summarises the reserves position:

	Balance at 31 December 2024
Total Company reserves per the financial statements	£251,918
Less: restricted reserves	(£95,321)
Unrestricted reserves	£156,597
Less: Fixed assets and stock per the financial statements	(£5,126)
Available reserves per SOA policy	£151,471
Financial reserve required per SOA policy	£95,000
Headroom of available reserves at 31 December 2024	£56,471

The headroom over financial reserves required is reduced from c£75,000 reported in the prior year accounts following WOC 24. The headroom will be used to finance the expected small deficit in 2025 and will provide flexibility and contingency over the 2025 to 2029 plan period.

The reserves discussed above are for the SOA Company. In addition the S6D Co retains reserves to allow the organisation of the 6 Day event. The reserves threshold is currently set at £100,000.

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 maximise interest income, maintain accessibility, and minimise risk. The Company invests in fixed term (up to 1 year) and notice bank deposits via the Company's Charities Aid Foundation Charity Deposit Platform account. Interest earned from the Company's Charities Aid Foundation Charity Deposit Platform account amounted to £11,039 in 2024 (2023: £8,092).

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.

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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
- 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:** recruiting Directors for both the SOA and S6D Co remains a challenge. In respect of the SOA the current Chair and Secretary will have completed their terms by the September 2025 AGM, and the S6D Co Chair and Finance Director are both planning to retire in the near term. Finding replacements remains challenging. In addition, we are reliant on volunteers not only to run our schedule of events at all levels (include the bi-annual 6 Day) but also to support SOA in managing the sport. 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 a key focus of the Lifelong Pathways theme of our Strategy.
2. **Lack of sufficient experienced event officials:** the many high-profile events recently put on and planned for the next few years, including WOC in 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. **IT security issue / loss of data:** There is an ever-present risk of IT systems and / or data becoming compromised including in relation to cyber attacks. To mitigate this, we regularly review our IT / data policies and processes.
4. **Event safety and safeguarding issues:** There is a risk of event safety issues arising particularly in relation to urban orienteering, and a risk of safeguarding issues arising. These risks are partially mitigated by learning from issues arising and regularly reviewing and benchmarking policies.
5. **Reduction or complete loss of sportscotland funding:** Currently we receive around £120,000 per year from sportscotland. This risk has been partially mitigated by the development of our strategy covering 2025 – 2029 and the agreement of this strategy and related longer term targets with sportscotland.

Plans for future periods

The strategy of the Charity for 2025 to 2029 and the related activities to achieve the strategic aims are set out in the Objectives and Activities section of this report. Following the successful delivery of Royal Deeside 2025, upcoming major events include JK 2026, the World Masters Multi-Terrain Bike Orienteering in September 2026, and the Scottish 6 Day Event in Perthshire in 2027.

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

SCOTTISH ORIENTEERING ASSOCIATION
Company limited by guarantee

Directors' Report for the year ended 31 December 2024 (incorporating the Trustees' Report) continued

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 Chair. The Board set the remuneration of the COO by reference to performance and public sector pay benchmarks. Responsibility for running the Charity to deliver the annual and strategic plan is delegated to the COO, but Directors also have responsibilities in particular areas as described below. The post of Operations Director is currently vacant and therefore operational matters delegated to the COO are overseen by the Board.

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 line manages and supports the 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.

Development Director, responsible 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. The Development Director regularly meets with the **sportscotland** funded development team on development matters.

Marketing and Communications Director, responsible for the marketing of the SOA and its activities and communications, working closely with the COO and relevant development team staff.

Equality, Welfare & Diversity Director, responsible for equality, welfare and diversity matters and oversight of the implementation of relevant policies.

Finance Director, responsible for budgeting, maintaining the financial accounts, and overseeing robust financial governance. The COO and Administrative Assistant are responsible for day to day financial matters such as payments and invoicing.

Performance Director, responsible 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, responsible 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.

The Chair of the S6D Co Board provides regularly reports to the SOA Board and regularly attends SOA Board meetings.

Director/trustee recruitment and induction

The SOA uses member email communications to regularly request that members put themselves forward for election to the Board at the AGM, and provides details of the Board roles in these communications. In accordance with the 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 a subsequent AGM. All SOA Directors are required to have PVG disclosures. New Directors 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. Directors are required to undertake regular online safeguarding training and training is provided through Board meetings of relevant matters, such as the responsibilities of Charity trustees.

SCOTTISH ORIENTEERING ASSOCIATION
Company limited by guarantee

Directors' Report for the year ended 31 December 2024 (incorporating the Trustees' Report) continued

Statement of Trustees' responsibilities

The Directors are responsible for preparing the Directors' Annual Report and the financial statements in accordance with the applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Directors to prepare financial statements for each financial year that give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the Directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles of the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed; subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charitable company will continue on that basis.

The Directors are responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities & Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The Directors are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Directors are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement as to disclosure to our auditors

So far as the Board of Directors is aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the company's auditors are unaware, and the Board of Directors has taken all the steps necessary as Directors in order to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

Reference and Administrative Details

Charity Number: SC043563

Company Registration Number: SC334748

Directors

<u>Current</u>	<u>Former during 2024</u>
Richard Oxlade	Keith Dawson (retired at 14 September 2024 EGM)
Patrick Bartlett (appointed 14 September 2024)	Ben Hartman (retired at 14 September 2024 EGM)
Liz Orr	
Tim O'Donoghue	
Ken McDonald	
Mary Williams	
Mairi Eades	
Katherine Ivory (appointed 14 September 2024)	
Andy Kitchin (co-opted August 2025)	

Principal Office Bearers

Richard Oxlade (Chair)

Liz Orr (Secretary)

Patrick Bartlett (Finance Director)

Nikki Howard (Chief Operating Officer and Company Secretary)

SCOTTISH ORIENTEERING ASSOCIATION
Company limited by guarantee

Directors' Report for the year ended 31 December 2024 (incorporating the Trustees' Report) continued

Principal Address

National Orienteering Centre
Glenmore Lodge
Aviemore, PH22 1QU

External Auditors

Johnston Smillie Ltd
5 South Gyle Crescent Lane
Edinburgh
EH12 9EG

Bankers

Bank of Scotland
8 Brandon Street
Hamilton, ML3 8BZ

Small Company Provisions

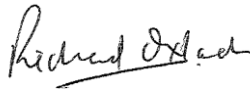
The report has been prepared in accordance with the special provisions of Part 15 Companies Act 2006 relating to small companies.

On Behalf of the Board,



Patrick Bartlett
Director

9 September 2025



Richard Oxlade
Chair

SCOTTISH ORIENTEERING ASSOCIATION
Company limited by guarantee

Independent Auditor's Report to the Trustees and Members of Scottish Orienteering Association

Opinion

We have audited the financial statements of Scottish Orienteering Association (the 'parent charitable company') and its subsidiary (the 'group') for the year ended 31 December 2024 which comprise the Statement of Financial Activities (incorporating the Income and Expenditure Account), Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 December 2024 and of their incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group and parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Directors' report other than the financial statements and our auditor's report thereon. The Directors are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

SCOTTISH ORIENTEERING ASSOCIATION
Company limited by guarantee

Independent Auditor's Report to the Trustees and Members of Scottish Orienteering Association (cont.)

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Directors' Report, which includes the directors' report prepared for the purposes of company law for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 require us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemptions in preparing the directors report and from the requirement to prepare a strategic report.

Other matter

The comparative figures in these financial statements are unaudited. We draw attention to note 15 to these financial statements which further explains this matter. Our opinion is not modified in this respect.

Responsibilities of trustees

As explained more fully in the Statement of Directors' Responsibilities set out on page 13, the trustees (who are also the directors of the parent charitable company for the purposes of company law and trustees for the purposes of charity law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group and parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, are detailed below.

SCOTTISH ORIENTEERING ASSOCIATION
Company limited by guarantee

Independent Auditor's Report to the Trustees and Members of Scottish Orienteering Association (cont.)

We obtained an understanding of the legal and regulatory frameworks applicable to the charitable company and group, focusing on provisions of those laws and regulations which could have a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included Scottish charity legislation, the UK Companies Act and UK tax legislation and the charity SORP.

We assessed the susceptibility of the charity's financial statements to material misstatement, including how fraud might occur, by considering our knowledge of the charity and the sector in which it operates and by discussion with staff and those charged with governance. We considered the procedures and controls that are in place to address risks identified, or that otherwise prevent, deter, and detect fraud.

Based on this understanding we designed our audit procedures to detect circumstances in which irregularities could result in material misstatement and to identify irregularities which may have occurred. Our procedures included: journal entry testing; enquiries of staff and those charged with governance; review of Board minutes; review of specific transactions and documentation; analytical procedures; and review of the presentation and disclosures in the financial statements.

We communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

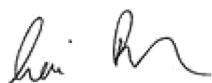
Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members and trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006.

Our audit work has been undertaken so that we might state to the charitable company's members and trustees, as a body, those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Lea Brash BA CA (Senior Statutory Auditor)

for and on behalf of Johnston Smillie Ltd
Chartered Accountants
Statutory Auditor
5 South Gyle Crescent Lane
Edinburgh
EH12 9EG

Date: 9 September 2025

Johnston Smillie Ltd is eligible to act as auditor in terms of section 1212 of the Companies Act 2006.

SCOTTISH ORIENTEERING ASSOCIATION
Company limited by guarantee

Charity Number: SC043563
Company Number: SC334748

Consolidated Statement of Financial Activities, including Income and Expenditure
for the year ended 31 December 2024

	Note	Unrestricted funds	Restricted funds	2024 Total	2023 Total
		£	£	£	£
Income and endowments from:					
Donations and legacies	2	17,296	161,349	178,645	154,410
Charitable activities – Event staging	3	727,875	-	727,875	360,673
Charitable activities – Other	3	9,022	3,540	12,562	19,458
Other trading activities		-	2,674	2,674	4,837
Investment income		15,738	-	15,738	10,192
Total Income		769,931	167,563	937,494	549,570
Expenditure on:					
Raising funds		1,111	-	1,111	2,226
Charitable activities – Event staging		773,011	-	773,011	209,760
Charitable activities – Other		52,016	190,493	242,509	201,713
Total Expenditure	4	826,138	190,493	1,016,631	413,699
Net Income/(Expenditure)		(56,207)	(22,930)	(79,137)	135,871
Reconciliation of funds:					
Transfers between funds		(3,000)	3,000	-	-
Net Movement in Funds		(59,207)	(19,930)	(79,137)	135,871
Total funds brought forward		326,068	115,251	441,319	305,448
Total funds carried forward		266,861	95,321	362,182	441,319

SCOTTISH ORIENTEERING ASSOCIATION
Company limited by guarantee

Charity Number: SC043563
Company Number: SC334748

Company Statement of Financial Activities, including Income and Expenditure
for the year ended 31 December 2024

				2024	Restated (note 14) 2023
	Note	Unrestricted funds	Restricted funds	Total	Total
Income and endowments from:		£	£	£	£
Donations and legacies	2	81,500	161,349	242,849	199,407
Charitable activities – Event staging	3	4,968	-	4,968	4,876
Charitable activities – Other	3	9,022	3,540	12,562	19,458
Other trading activities		-	2,674	2,674	4,837
Investment income		11,039	-	11,039	8,092
Total Income		106,529	167,563	274,092	236,670
Expenditure on:					
Raising funds		1,111	-	1,111	2,226
Charitable activities – Event staging		59,029	-	59,029	4,644
Charitable activities - Other		52,016	190,493	242,509	201,713
Total Expenditure	4	112,156	190,493	302,649	208,583
Net Income/(Expenditure)		(5,627)	(22,930)	(28,557)	28,087
Reconciliation of funds:					
Transfers between funds		(3,000)	3,000	-	-
Net Movement in Funds		(8,627)	(19,930)	(28,557)	28,087
Total funds brought forward		165,224	115,251	280,475	252,388
Total funds carried forward		156,597	95,321	251,918	280,475

SCOTTISH ORIENTEERING ASSOCIATION
Company limited by guarantee

Charity Number: SC043563
Company Number: SC334748

Consolidated Balance Sheet
as at 31 December 2024

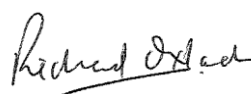
	Note	2024 £	2023 £
Fixed assets			
Tangible assets	6	2,597	2,891
Investments	7	-	-
		2,597	2,891
Current assets			
Stock	8	2,676	2,457
Debtors - amounts falling due within one year	9	78,455	20,300
Investments		117,493	255,000
Cash at bank		268,984	304,839
		467,608	582,596
Creditors - amounts falling due within one year	10	(90,374)	(114,752)
Net current assets		377,234	467,844
Total assets less current liabilities		379,831	470,735
Creditors – amounts falling due in over one year	11	(17,649)	(29,416)
Net assets		362,182	441,319
Reserves			
Restricted reserves	12	95,321	115,251
Unrestricted reserves		266,861	326,068
Total members' funds		362,182	441,319

The notes on pages 24 to 37 form an integral part of these financial statements.

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



Patrick Bartlett
Director



Richard Oxlade
Chair

9 September 2025

SCOTTISH ORIENTEERING ASSOCIATION
Company limited by guarantee

Charity Number: SC043563
Company Number: SC334748

Company Balance Sheet
as at 31 December 2024

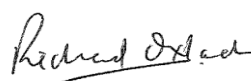
			Restated (note 14)
	Note	2024 £	2023 £
Fixed assets			
Tangible assets	6	2,447	1,836
Investments	7	3	3
		2,450	1,839
Current assets			
Stock	8	2,676	2,457
Debtors - amounts falling due within one year	9	22,319	19,950
Investments		117,493	255,000
Cash at bank		167,746	94,053
		310,234	371,460
Creditors - amounts falling due within one year	10	(43,117)	(63,408)
Net current assets		267,117	308,052
Total assets less current liabilities		269,567	309,891
Creditors – amounts falling due in over one year	11	(17,649)	(29,416)
Net assets		251,918	280,475
Reserves			
Restricted reserves	12	95,321	115,251
Unrestricted reserves		156,597	165,224
Total members' funds		251,918	280,475

The notes on pages 24 to 37 form an integral part of these financial statements.

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



Patrick Bartlett
Director



Richard Oxlade
Chair

9 September 2025

SCOTTISH ORIENTEERING ASSOCIATION
Company limited by guarantee

Consolidated Statement of Cash Flows
for the year ended 31 December 2024

	Note	2024	2023
		£	£
Cash flows from operating activities			
Net cash generated from operating activities	16	(187,959)	134,302
Cash flows from investing activities			
Interest received		21,732	3,310
Net movement in investments		137,507	(255,000)
Purchase of tangible fixed assets		(1,251)	-
Net cash flows from investing activities		<u>157,988</u>	<u>(251,690)</u>
Cash flows from financing activities			
Repayment of COVID funding loan		(5,884)	-
Net cash flows from financing activities		<u>(5,884)</u>	<u>-</u>
Change in cash and cash equivalents		(35,855)	(117,388)
Cash and cash equivalents at the beginning of the reporting period		<u>304,839</u>	<u>422,227</u>
Cash and cash equivalents at the end of the reporting period		<u>268,984</u>	<u>304,839</u>
Relating to:			
Cash at bank		268,984	304,839

Analysis of change in net debt

	At 1 Jan 2024 £	Cash flows £	Other non- cash changes £	At 31 Dec 2024 £
Cash at bank	304,839	(35,855)	-	268,984
Sportscotland COVID Recovery Loan falling due within one year	(5,883)	5,884	(11,767)	(11,766)
Sportscotland COVID Recovery Loan falling due after more than one year	(29,416)	-	11,767	(17,649)
Total	<u>269,540</u>	<u>(29,971)</u>	<u>-</u>	<u>239,569</u>

SCOTTISH ORIENTEERING ASSOCIATION
Company limited by guarantee

Company Statement of Cash Flows
for the year ended 31 December 2024

	Note	2024	2023
		£	£
Cash flows from operating activities			
Net cash generated from operating activities	16	(73,712)	69,303
Cash flows from investing activities			
Interest received		17,033	1,210
Net movement in investments		137,507	(255,000)
Purchase of tangible fixed assets		(1,251)	-
Net cash flows from investing activities		153,289	(253,790)
Cash flows from financing activities			
Repayment of Sportscotland COVID Recovery Loan		(5,884)	-
Net cash flows from financing activities		(5,884)	-
Change in cash and cash equivalents		73,693	(184,487)
Cash and cash equivalents at the beginning of the reporting period		94,053	278,540
Cash and cash equivalents at the end of the reporting period		167,746	94,053
Relating to:			
Cash at bank		167,746	94,053

Analysis of change in net debt

	At 1 Jan 2024 £	Cash flows £	Other non- cash changes £	At 31 Dec 2024 £
Cash at bank	94,053	73,693	-	167,746
Sportscotland COVID Recovery Loan falling due within one year	(5,883)	5,884	(11,767)	(11,766)
Sportscotland COVID Recovery Loan falling due after more than one year	(29,416)	-	11,767	(17,649)
Total	58,754	79,577	-	138,331

SCOTTISH ORIENTEERING ASSOCIATION
Company limited by guarantee

Notes to the financial statements
for the year ended 31 December 2024

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 Charity is a company limited by guarantee registered in Scotland with its registered address at National Orienteering Centre, Glenmore Lodge, Aviemore, PH22 1QU. 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 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 in these financial statements, is set out below.

These financial statements are presented in pounds sterling (GBP) as that is the currency in which the Charity's transactions are denominated. Amounts are shown to the nearest £.

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, therefore the accounts have been prepared on a going concern basis. There are no material uncertainties related to the Charity's ability to continue as a going concern.

1.3 Consolidated Accounts

The consolidated financial statements include the results of the Charity and its wholly owned subsidiary, Scottish Orienteering 6-Day Event Company Limited (Company number SC112669, registered in Scotland) on a line by line basis.

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

Fixed asset investments are included in the balance sheet of the Company at cost less any provision for impairment. Current asset investments are bank deposits with a maturity of more than three months from the date of opening and are included at amortised cost.

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 Cash at bank

Cash at bank includes bank accounts and bank deposits with a maturity of three months or less from the date of opening.

SCOTTISH ORIENTEERING ASSOCIATION
Company limited by guarantee

Notes to the financial statements
for the year ended 31 December 2024 continued

1.9 Creditors and provisions

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

1.10 Income

All income is included in the Statement of Financial Activities when the Group is entitled to the income, it is probable the income will be received and the amount can be quantified with reasonable certainty.

SOA membership fee income is recognised when the member pays the membership fee. Scottish Junior Orienteering Squad membership fee income is spread over the period over which related services are provided.

Income from government and other grants is recognised when the Group has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from event entry fees is recognised in the period during which the event takes place.

All investment income relates to income earned on bank deposits.

1.11 Expenditure

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

1.12 Taxation

The company has charitable status and is therefore exempt from tax on its charitable income as all income is applied towards its charitable purposes.

1.13 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.

1.14 Critical judgements and estimates

The most significant accounting policy judgement relates to the income recognition policy for government grants for the World Orienteering Championships (WOC) received in 2022 and 2023. These grants are considered to be subject to a performance condition of staging the WOC event and therefore the grant income has been deferred and recognised in 2024.

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Notes to the financial statements
for the year ended 31 December 2024 continued

2 Donations and legacies

Consolidated			2024	2023
	Unrestricted funds	Restricted funds	Total	Total
	£	£	£	£
Membership Fees	14,946	41,608	56,554	33,025
Sportscotland Grant	-	117,271	117,271	110,638
Other Grant Income	2,350	1,207	3,557	4,203
WOC 2024 Donations	-	-	-	3,781
ScotJOS Donations	-	1,263	1,263	2,763
Total donations and legacies	17,296	161,349	178,645	154,410

Company			2024	Restated (note 14) 2023
	Unrestricted funds	Restricted funds	Total	Total
	£	£	£	£
Membership Fees	14,946	41,608	56,554	33,025
Sportscotland Grant	-	117,271	117,271	110,638
Other Grant Income	2,350	1,207	3,557	4,203
Scottish 6-Day Event Company Ltd	64,204	-	64,204	44,997
WOC 2024 Donations	-	-	-	3,781
ScotJOS Donations	-	1,263	1,263	2,763
Total donations and legacies	81,500	161,349	242,849	199,407

Consolidated and Company

Membership fees in 2023 of £33,025 comprises unrestricted funds £16,640 and restricted funds of £16,385. Other grant income in 2023 of £4,203 comprises unrestricted funds £2,391 and restricted funds £1,812. In 2023 all the sportscotland grant, WOC 2024 donations and ScotJos donations were restricted funds and all Scottish Orienteering 6-Day Event Company Ltd income was unrestricted funds.

All income from **Sportscotland** grant is government grant income for the development and effective organisation of orienteering in Scotland.

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Notes to the financial statements
for the year ended 31 December 2024 continued

3 Charitable activities

Consolidated			2024	2023
	Unrestricted funds	Restricted funds	Total	Total
	£	£	£	£
World Orienteering Championships	722,380	-	722,380	50,585
Scottish 6 Days 2023	-	-	-	304,484
Other Events Staging	5,495	-	5,495	5,604
Total charitable activities – Event staging	727,875	-	727,875	360,673
National Centre	-	-	-	655
Development Income	3,205	2,255	5,460	8,346
Event Levies	5,817	-	5,817	4,932
SEDS – participant contributions	-	1,285	1,285	5,525
Total charitable activities - other	9,022	3,540	12,562	19,458

Company			2024	2023
	Unrestricted funds	Restricted funds	Total	Total
	£	£	£	£
Other Events Staging	4,968	-	4,968	4,876
Total charitable activities – Event staging	4,968	-	4,968	4,876
National Centre	-	-	-	655
Development Income	3,205	2,255	5,460	8,346
Event Levies	5,817	-	5,817	4,932
SEDS – participant contributions	-	1,285	1,285	5,525
Total charitable activities - other	9,022	3,540	12,562	19,458

For both Consolidated and Company in 2023 all event staging, event levies and national centre income was unrestricted funds; and all SEDS – participant contributions were restricted funds. For both Consolidated and Company development income in 2023 of £8,346 comprises unrestricted funds of £2,352 and restricted funds of £5,994.

Consolidated World Orienteering Championships income in 2024 includes government grants relating to the staging of the event of £420,000 (2023: £50,123).

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Notes to the financial statements
for the year ended 31 December 2024 continued

4 Expenditure

Consolidated	Note			2024	2023
		Unrestricted funds	Restricted funds	Total	Total
		£	£	£	£
World Orienteering Championships		759,887	-	759,887	63,224
Scottish 6 Days 2023		5,004	-	5,004	138,702
Other Event Staging		8,120	-	8,120	7,834
Total charitable activities - Event staging		773,011	-	773,011	209,760
National Centre		3,055	-	3,055	2,772
Professional Staff Costs		38,550	103,780	142,330	134,319
Other Development Expenditure		2,152	86,713	88,865	57,141
Insurance costs and other expenditure		8,259	-	8,259	7,481
Total charitable activities - other		52,016	190,493	242,509	201,713
Raising Funds		1,111	-	1,111	2,226
Total Expenditure		826,138	190,493	1,016,631	413,699

Company	Note			2024	2023
		Unrestricted funds	Restricted funds	Total	Total
		£	£	£	£
World Orienteering Championships		55,012	-	55,012	-
Other Event Staging		4,017	-	4,017	4,644
Total charitable activities - Event staging		59,029	-	59,029	4,644
National Centre		3,055	-	3,055	2,772
Professional Staff Costs		38,550	103,780	142,330	134,319
Other Development Expenditure		2,152	86,713	88,865	57,141
Insurance Costs and Other Expenditure		8,259	-	8,259	7,481
Total charitable activities - other		52,016	190,493	242,509	201,713
Raising Funds		1,111	-	1,111	2,226
Total Expenditure		112,156	190,493	302,649	208,583

Consolidated and Company

Other charitable activities represents spend on the development of orienteering and related effective organisation, and insurance costs. Support costs, both consolidated and company, comprise governance costs of £18,922 (2023: £1,055) and finance support staff costs of £5,033 (2023: £4,593). These governance costs in 2024 include external audit fees (including VAT) of £18,000 (2023: independent examination fee of £750). The external audit fee in 2024 has been allocated to World Orienteering Championships costs in the above analysis, as the need for an audit was as a result of the World Orienteering Championships. Other support costs of £5,955 (2023: £5,648) have been allocated to other charitable activities, as they materially comprise finance support costs for these activities (event staging is supported by separate volunteer finance resource).

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for the year ended 31 December 2024 continued

In 2023 all event staging and national centre expenditure was unrestricted funds. Professional staff costs in 2023 of £134,319 comprises unrestricted funds of £40,164 and restricted funds of £94,155. Other development expenditure in 2023 of £57,141 comprises unrestricted funds of £2,737 and restricted funds of £54,404. Insurance costs and other expenditure in 2023 of £7,481 comprises unrestricted funds of £5,621 and restricted funds of £1,860. Raising funds expenditure in 2023 comprises unrestricted funds £1,082 and restricted funds £1,144.

5 Remuneration

Consolidated and Company

	2024	2023
	£	£
Salary costs	133,840	114,781
National Insurance	5,239	3,381
Pensions	9,301	7,732
Expenses Reimbursement	7,090	8,425
	155,470	134,319

In 2024 the SOA employed an average of 8 employees / 5 FTE (2023 – 6 / 4 FTE), none of whom earned more than £60,000.

Directors do not receive any remuneration for services to the charity and claimed expenses of £nil in 2024 (2023 - £81 travel expenses claimed by one director).

6 Tangible Fixed Assets

Consolidated

	National Centre Building	Other Tangible Fixed Assets	Total
	£	£	£
Cost			
At 1 January 2024	1,000	67,154	68,154
Additions	-	1,251	1,251
Disposals	-	(16,905)	(16,905)
As at 31 December 2024	1,000	51,500	52,500
Depreciation			
At 1 January 2024	-	65,263	65,263
Disposals	-	(16,905)	(16,905)
Charge	-	1,545	1,545
As at 31 December 2024	-	49,903	49,903
Net book value			
At 31 December 2024	1,000	1,597	2,597
At 31 December 2023	1,000	1,891	2,891

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for the year ended 31 December 2024 continued

Company

	National Centre Building	Other Tangible Fixed Assets	Total
	£	£	£
Cost			
At 1 January 2024	1,000	23,819	24,819
Additions	-	1,251	1,251
Disposals	-	(2,976)	(2,976)
As at 31 December 2024	1,000	22,094	23,094
Depreciation			
At 1 January 2024	-	22,983	22,983
Disposals	-	(2,976)	(2,976)
Charge	-	640	640
As at 31 December 2024	-	20,647	20,647
Net book value			
At 31 December 2024	1,000	1,447	2,447
At 31 December 2023	1,000	836	1,836

7 Fixed asset investment

The investment of £3 (2023: £3) represents the Company's 100% holding of the Scottish Orienteering 6-Day Event Company Limited. At 31 December 2024, the Scottish Orienteering 6-Day Event Company had assets of £166,526 (2023: £254,191), liabilities of £56,257 (2023: £93,344) and capital and reserves of £110,269 (2023: £160,847). For the year end 31 December 2024 gross income was £727,606 (2023: £357,897), expenditure was £736,186 (2023: £292,114) and loss for the year was £8,580 (2023: profit for the year £65,783).

The Scottish Orienteering 6-Day Event Company Limited (S6D Co) organises the bi-annual Scottish Six Days Event and also organised the World Orienteering Championships in 2024.

Some of the proceeds of the Scottish Six Days Event are paid by the S6D Co to the SOA in the form of a grant. In addition in 2023 and 2024 additional grant income was paid by the S6D Co to the SOA relating to the recharge of certain World Orienteering Championships related expenses incurred by the SOA. The total grant income received by SOA from the S6D Co is disclosed in the Company section of Note 2. In 2024 the SOA also incurred costs relating to the World Orienteering Championships Assistant Event Director which were not recharged to the S6D Co and which are included in Company World Orienteering Championships expenditure in Note 4.

In 2023 the S6D Co paid £42,000 to the SOA as a conditional loan. The loan was repayable by SOA in July 2024 if the S6D Co required the funds for delivery of the World Orienteering Championships 2024, and was included in creditors (note 10) in the 2023 SOA balance sheet. In 2024 the conditionality was resolved as the funds were not required for the World Orienteering Championships and the £42,000 was recognised as S6D Co grant income in the SOA Company accounts.

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Notes to the financial statements
for the year ended 31 December 2024 continued

8 Stock – Consolidated and Company

	2024	2023
	£	£
Championship Medals	1,031	812
Woven Badges	1,645	1,645
	2,676	2,457

9 Debtors and Prepaid Expenses

	Consolidated		Company	
	2024	2023	2024	2023
	£	£	£	£
Prepayment of Expenses	19,213	3,756	4,284	3,756
Membership Fees	6,714	8,241	6,714	8,241
Trade Debtors	504	1,090	297	740
Event Levies	1,136	331	1,136	331
Due from Event Scotland	50,000	-	-	-
Due from Scottish 6 Day Company	-	-	9,000	-
Investment Account Interest	888	6,882	888	6,882
	78,455	20,300	22,319	19,950

10 Creditors falling due within one year

	Consolidated		Company	
	2024	2023	2024	2023
	£	£	£	£
Taxation and social security	3,208	2,316	1,940	1,941
Trade creditors				
Staff Costs and Staff / Volunteer Expenses	2,833	3,123	2,833	3,123
British Orienteering	-	480	-	480
Club Membership Fees	1,278	1,392	1,278	1,392
Junior Home Internationals – BASOC / INT	-	489	-	489
Other	142	341	-	341
Scottish 6 Day Company	-	-	-	42,000
Accruals and deferred income				
Accruals	29,402	13,928	18,000	959
Deferred income - performance-related grants	-	80,000	-	-
Deferred income - other	41,745	6,800	7,300	6,800
Sportscotland – COVID Recovery Fund Loan	11,766	5,883	11,766	5,883
	90,374	114,752	43,117	63,408

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Movements on deferred income:

	At 1 January 2023 £	Deferred £	Released £	At 31 December 2023 £	Deferred £	Released £	At 31 December 2024 £
Consolidated							
Performance-related grants	90,123	40,000	(50,123)	80,000	-	(80,000)	-
Other	3,500	6,800	(3,500)	6,800	41,745	(6,800)	41,745
Company							
Other	3,500	6,800	(3,500)	6,800	7,300	(6,800)	7,300

Deferred income – performance related grants relates to World Orienteering Championships government grants. Income is deferred until performance related conditions are met.

Deferred income – other relates to income from the Scottish 6 Days 2025 event received in 2024, which is deferred until the event takes place in 2025, and Scottish Junior Orienteering Squad membership fee income which is spread over the period over which the related services are provided.

11 Creditors falling due in more than one year – Consolidated and Company

	2024 £	2023 £
Sportscotland – COVID Recovery Fund Loan	17,649	29,416
	17,649	29,416

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

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Notes to the financial statements
for the year ended 31 December 2024 continued

12 Restricted Funds – Consolidated and Company

	Fund Balances 1 Jan 2024	Incoming Resources	Outgoing Resources	Transfers	Fund Balances 31 Dec 2024
	£	£	£	£	£
Sportscotland – Development Staff	39,278	81,701	(81,942)	-	39,037
Sportscotland – Development	11,793	22,000	(20,826)	-	12,967
Sportscotland – Effective Organisation	2,925	15,825	(16,990)	-	1,760
Junior Squad Funds	47,133	45,546	(55,258)	-	37,421
Senior Squad Funds	9,416	2,491	(11,696)	3,000	3,211
Lochaber Development Fund	925	-	-	-	925
WOC 2024 Donations	3,781	-	(3,781)	-	-
Total Restricted Funds	115,251	167,563	(190,493)	3,000	95,321

	Restated Fund Balances 1 Jan 2023	Incoming Resources	Outgoing Resources	Transfers	Restated Fund Balances 31 Dec 2023
	£	£	£	£	£
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	49,065	23,985	(25,917)	-	47,133
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	112,079	151,735	(151,563)	3,000	115,251

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.
Lochaber Fund	Funds transferred by BASOC for development of orienteering in Lochaber
WOC 2024	Donations received for WOC 2024

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Notes to the financial statements
for the year ended 31 December 2024 continued

13 Analysis of Net Assets Between Funds

Consolidated

	Unrestricted Funds 2024	Restricted Funds 2024	Total 2024
	£	£	£
Fixed Assets	2,597	-	2,597
Current Assets	361,732	105,876	467,608
Current Liabilities	(79,819)	(10,555)	(90,374)
Creditors over one year	(17,649)	-	(17,649)
Net Assets At 31 Dec 24	266,861	95,321	362,182

	Unrestricted Funds 2023	Restricted Funds 2023	Total 2023
	£	£	£
Fixed Assets	2,891	-	2,891
Current Assets	458,360	124,236	582,596
Current Liabilities	(105,767)	(8,985)	(114,752)
Creditors over one year	(29,416)	-	(29,416)
Net Assets At 31 Dec 23	326,068	115,251	441,319

Company

	Unrestricted Funds 2024	Restricted Funds 2024	Total 2024
	£	£	£
Fixed Assets	2,450	-	2,450
Current Assets	204,358	105,876	310,234
Current Liabilities	(32,562)	(10,555)	(43,117)
Creditors over one year	(17,649)	-	(17,649)
Net Assets At 31 Dec 24	156,597	95,321	251,918

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Notes to the financial statements
for the year ended 31 December 2024 continued

	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)	(8,985)	(63,408)
Creditors over one year	(29,416)	-	(29,416)
Net Assets At 31 Dec 23	165,224	115,251	280,475

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Notes to the financial statements
for the year ended 31 December 2024 continued

14 Restatements

In the 2023 accounts, Scottish Junior Orienteering Squad membership fee income was recognised when the membership fee was paid. Following a reassessment, the Company considers that a more appropriate accounting policy is that Scottish Junior Orienteering Squad membership fee income is spread over the period over which related services are provided.

The impact of this restatement on previously reported balances is as follows:

	Reported at 31 December 2023 £	Restatement £	Restated at 31 December 2023 £
Extract of the Company Statement of Financial Activities, including Income and Expenditure for the year ended 31 December 2023			
Donations and legacies - restricted funds	138,679	(3,300)	135,379
Donations and legacies - total	202,707	(3,300)	199,407
Total Income - restricted funds	155,035	(3,300)	151,735
Total Income - total	239,970	(3,300)	236,670
Net Income/(Expenditure) - restricted funds	3,472	(3,300)	172
Net Income/(Expenditure) - total	31,387	(3,300)	28,087
Net Movement in Funds - restricted funds	6,472	(3,300)	3,172
Net Movement in Funds - total	31,387	(3,300)	28,087
Total funds brought forward - restricted funds	115,579	(3,500)	112,079
Total funds brought forward - total	255,888	(3,500)	252,388
Total funds carried forward - restricted funds	122,051	(6,800)	115,251
Total funds carried forward - total	287,275	(6,800)	280,475

**Extract of the Company Balance Sheet
at 31 December 2023**

Creditors - amounts falling due within one year	(56,608)	(6,800)	(63,408)
Net current assets	314,852	(6,800)	308,052
Total assets less current liabilities	316,691	(6,800)	309,891
Net assets	287,275	(6,800)	280,475
Restricted funds	122,051	(6,800)	115,251
Total members' funds	287,275	(6,800)	280,475

In addition the amount of £349,053 reported as Cash at bank in the balance sheet at 31 December 2023, has been corrected to be Cash at bank of £94,053 and Investments of £255,000.

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Notes to the financial statements
for the year ended 31 December 2024 continued

15 Prior period error

At the time of preparing the 2023 accounts, the Company was of the view that the consolidated gross income of the SOA was less than £500,000. As a result the Company did not prepare consolidated accounts and the SOA standalone accounts were subject to independent examination rather than audit. In preparing comparatives for these year ended 31 December 2024 accounts, it was determined that one class of income was netted against expenses by a subsidiary company in 2023 but should have been shown gross under FRS 102. As a result of this reclassification, the consolidated income for the year ended 31 December 2023 was greater than £500,000. Therefore the 2023 SOA accounts were not compliant with sections 6 (consolidation) and 10 (audit) of the Charities Accounts (Scotland) Regulations 2006. These accounts disclose as a comparative the (unaudited) consolidated results for the year ended 31 December 2023.

16 Reconciliation of net income to net cash from operating activities

	2024	2023
	£	£
Consolidated		
Net Income/(Expenditure) for the reporting period	(79,137)	135,871
Adjustments for:		
Depreciation charges	1,545	3,154
Interest income	(15,738)	(10,192)
(Increase)/decrease in stocks	(219)	(636)
(Increase)/decrease in debtors	(64,149)	(2,653)
Increase/(decrease) in creditors	(30,261)	8,758
Net cash generated from operating activities	(187,959)	134,302

	2024	2023
	£	£
Company		
Net Income/(Expenditure) for the reporting period	(28,557)	28,087
Adjustments for:		
Depreciation charges	640	2,249
Interest income	(11,039)	(8,092)
(Increase)/decrease in stocks	(219)	(636)
(Increase)/decrease in debtors	(8,363)	(2,303)
Increase/(decrease) in creditors	(26,174)	49,998
Net cash generated from operating activities	(73,712)	69,303

17 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 is incorporated in Scotland with registered office National Orienteering Centre, Glenmore Lodge, Aviemore, PH22 1QU.

18 Related Party Transactions

There were no related party transactions during the year other than as disclosed in Note 7 (2023: None other than as disclosed in Notes 5 and 7).