

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 2025

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Chair's Report from Jonathan Molloy

Following the challenges and ultimate success of the Sprint World Orienteering Championships in Edinburgh in 2024, an event four years in the making, 2025 was another important year for Scottish Orienteering as we focused on consolidating that momentum and delivering against our 2025–2029 strategy.

The year demonstrated once again the strength and resilience of the Scottish orienteering community. Across the country our clubs organised c800 events and activities, including 4 Scottish Orienteering League events, 8 Scottish Orienteering Urban League events, 6 Scottish Championship races, and a wide range of local competitions and training opportunities. These events continue to provide high quality experiences for participants of all ages and abilities, while also showcasing the remarkable commitment of our volunteers.

A particular highlight was the successful return of the Scottish 6 Days at Royal Deeside 2025, organised through the Scottish Orienteering 6-Day Event Company. The event attracted competitors from across the UK and overseas and received extremely positive feedback for both the quality of the terrain and the professionalism of the organisation. The success of Royal Deeside 2025 provided a strong platform as we looked ahead to JK 2026 in Perthshire and the Scottish 6 Days in 2027.

The JK is the largest annual orienteering event staged in the UK and was last held in Scotland in 2012. Despite some typical Scottish weather (!), the Scottish orienteering community put on a fantastic event over Easter 2026 with high quality courses which was very positively received by competitors.

Our new strategy for 2025–2029 was developed following extensive consultation with members, clubs and volunteers. The strategy is built around four themes: Changing Perceptions, Engaging Experiences, Lifelong Pathways and Foundations for Success. It reflects the challenges facing not only orienteering but many volunteer-led sports, including demographic pressures, volunteer capacity and access constraints, while also recognising the significant opportunities we have to broaden participation and strengthen our community.

Our professional staff, led by Chief Operations Officer Nikki Howard, continued to deliver excellent work across Scotland. This included supporting clubs, developing volunteer training, strengthening links with schools and universities, and expanding opportunities for newcomers and young adults. The ongoing support from sportscotland remains critical to this work and we are grateful for their continued confidence in Scottish Orienteering.

The performances of Scottish athletes during the year were also extremely encouraging. Scottish competitors achieved notable results at international level, while our Scottish Elite and Development Squad and Scottish Junior Squad continued to provide high quality training and competition opportunities for developing athletes. Just as importantly, the wider participation and enthusiasm seen across all levels of the sport demonstrates the health of our community.

Financially, the Association finished the year in a stable and positive position, with a surplus of £17,902 and healthy unrestricted reserves. This provides reassurance as we move into an ambitious period which includes major events such as the JK in 2026, continued investment in development activity, and delivery of our strategic objectives.

As always, none of this would be possible without the dedication of our volunteers, clubs, professional staff and Board members. I succeeded Richard Oxlade as Chair in September 2025. Richard remains a board attendee in his ongoing role as Chair of the Scottish Orienteering 6-Day Event Company. On behalf of the Board, I would like to thank everyone who contributes their time, expertise and enthusiasm to Scottish Orienteering. The sport in Scotland continues to benefit from an exceptional community and we look forward with confidence to the opportunities ahead.

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Directors' Report for the year ended 31 December 2025 (incorporating the Trustees' Report)

The Directors present their annual report together with the financial statements of the charity for the year ended 31 December 2025. 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 financial statements covers the Scottish Orienteering Association Company only. The prior year financial statements were consolidated accounts which comprised the Scottish Orienteering Association (SOA, the Charity, or the Company) and the SOA's wholly owned subsidiary the Scottish Orienteering 6-Day Event Company Limited (S6D Co). See the Financial Review section for further information.

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 750 events and activities a year from local to national level with recorded participation figures of over 35,000 annually, and we have active competitors of all ages (under 5s through to over 85) and abilities.

The Scottish Orienteering Association 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 23 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.

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

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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 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;
- 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.

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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

This section sets out the impact of Scottish Orienteering in 2025 by linking the strategic aims for 2025 to 2029, set out above, to the reality of the work of our staff and clubs across Scotland. It has been a very busy year!

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

Adult Beginners Coaching Days

The SOA took the lead in providing a format for adults (and in particular young adults) to gain the basic skills which would provide them with the confidence to try orienteering. Two adult beginner coaching days, aimed at young adults, have been delivered this year (Edinburgh and Aberdeen). A qualified coach has planned and led the day, which progresses participants from beginner level up to being able to competently complete a TD3 level course.

Helping to increase the use of orienteering in education

To introduce the concept of orienteering to youngsters and support clubs to get families and young people involved the focus has returned to introducing orienteering to teachers. Continued CPD and introductory sessions have been delivered to existing teachers across the country and at teacher conferences. Work has also been focussed on reaching

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future teachers by encouraging further education institutions to incorporate orienteering sessions into their delivery programme. Sessions have been delivered to approximately 300 trainee teachers this year.

Providing a taste of orienteering to young people

Our clubs continue to take the lead in delivering orienteering to young people through links with Active Schools and after school activities and with club development officers going into schools or youth groups to deliver sessions.

CASE STUDY: Outdoor Learning Challenge - Edinburgh

This is an annual Edinburgh Council organised event that is open to all primary schools across Edinburgh. With thanks to ESOC for continuing the relationship with the OLC, there was a maze that around 1800 children enjoyed over 2 days. In feedback from pupils, orienteering was mentioned repeatedly as a favourite activity.

- They enjoyed the orienteering maze because they had to 'stay focussed and be fast'
- They liked that it was 'fun and challenging'
- They thought the maze was 'really fun'

Teachers also gained ideas to take away, and said they would:

- Use orienteering outdoors more often in their own setting
- Adapt orienteering activities to different surroundings and spaces
- Link orienteering to wider outdoor learning, wildlife and life skills
- Overall, they saw orienteering as practical, adaptable and very beneficial

CASE STUDY: Adults Beginner Day Aberdeen, Hazlehead Park

Our second Adult beginner Day saw 8 participants from local running clubs, walking clubs and the Aberdeen University Orienteering Club signed up for this session that was led by MAROC member Katja Neuman. Participants found this session 'useful and exciting' and said they would definitely go orienteering again in the future with joining a club being a possibility.

CASE STUDY: Sessions for Trainee Teachers, Queen Margaret University

Orienteering was introduced to 100 primary teaching students across 2 days, in preparation for them to go on placement. Activities included games to help with understanding maps, setting maps and recognising orienteering map symbols. Participants also had the opportunity to try some real orienteering within the university campus.

Feedback:

- 'The session provided a variety of interesting and fun activities that I can take into schools'
- 'was a very good experience that I will be able to take into my future learning and have gained more knowledge about orienteering and how it helps children'

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

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Delivery of Events

- Our clubs delivered 279 local and regional events across Scotland which are all suitable for anyone of any level to take part
- Our clubs delivered 6 Scottish Championship events, 4 Scottish Orienteering League, 8 Scottish Orienteering Urban League events, the Scottish Schools and British Schools Orienteering Festival and the British Night Orienteering Championships
- The Scottish Orienteering 6 Day Event took place in Royal Deeside in July/ August 2025

Supporting Clubs

- We have provided regular opportunities for clubs to learn from each other such as the monthly Community Conversations and the Club Networking Day in the delivery of engaging experiences
- Club Resources, available through the Club Toolkit on the SOA website, provide support for the delivery of engaging and safe events. A new newcomer leaflet was developed and circulated to clubs in early 2026

Case Study: Scottish Orienteering 6 Day Event - Deeside 2025

The Scottish 6 Day Orienteering Event (the 6 Days) was held for the 25th time in 2025, on Royal Deeside, Aberdeenshire. The Scottish 6 Days Orienteering event is a biennial event, first held in 1977, and takes place in a different area of Scotland each time.

Five forest orienteering days in areas along Royal Deeside and one urban sprint day in Ballater attracted approximately 2,500 competitors per day. The event provided a holiday festival experience where the competitors plus their family and friends bring an enormous economic boost to the local area. 20 of our clubs assisted the volunteer-led central organising team to deliver this event with one SOA paid employee supporting the event together with professional event services and first aid support.

Case Study: Scottish Schools Orienteering Festival - Pittencrieff

This year, Kingdom of Fife Orienteers organised the annual Scottish Schools Orienteering Festival in Pittencrieff Park, Dunfermline. SOA helped advertise the event to all schools across Scotland, taking advantage of the Active Schools network as well as our contacts from previous development work. 321 pupils took part.

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

Volunteer Training Delivered

- Coach training
 - 1 new Lead Coach trained with 6 in the process (SQA Level 7)
 - 11 new Club Coaches trained (SQA Level 5)
 - 16 new Coaching Assistants trained (Foundation)
 - 12 new Young Coach Assistants trained
- Volunteer training
 - 16 Young Planners trained
 - 5 Grade C and 2 Grade B controllers trained
 - 21 trained in First Aid
 - 13 provided with mentor training
 - Event Safety workshop training provided
 - Coach, Controller and Planner CPD delivered

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Junior Squads

Junior development happens at club, regional and Scottish level and is provided by volunteers and supported by the SOA.

- At national level, the Scottish Junior Orienteering Squad (ScotJOS) provides a coaching and development programme for young Scottish orienteers (13-18) who show talent in the sport. 40 juniors get together to train at 6 camps each year held around the country.
- At regional level, there have been East and West area junior squads, and most notably there has been a reinvigoration of the North area junior squad which organised the first north training day open to all juniors for a number of years. There have been 15 junior regional training sessions this year.

Developing and promoting clear pathways for the core groups of orienteers

Volunteer and Participation graphics for juniors and seniors have been developed. More details can be found on the SOA website.

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.

Access Support

The SOA continues to support clubs in connection with any issues regarding access to orienteering areas and engages regularly with the National Access Forum (NAF), Forestry Land Scotland and Nature Scot/ RSPB/ Cairngorm National Park in connection with Capercaillie access restrictions. A query was raised this year with the NAF in respect of restrictions on access due to wildlife leading to the establishment of a sub group.

Safeguarding - safer recruitment

The implementation of the updated PVG requirements has seen a significant increase in the workload of volunteer Club Welfare Officers this year supported by the SOA Office who process all PVG applications. The SOA has engaged and provided guidance and support through regular club welfare officer meetings through the year in respect of the changes to legislative requirements and in connection with the additional guidance issued by the SOA in respect of Safeguarding Children relating to trips, accommodation and other matters.

Financial Review

Overview

In 2025 our reported financial results cover the SOA only. In 2024, as a result of WOC 24, the income of SOA and the S6D Co combined was greater than £0.5m. As a result in 2024, under Scottish law, we were required to present SOA consolidated accounts (that is accounts which included the results of both the SOA and the S6D Co, which is a wholly owned subsidiary of the SOA) and the 2024 accounts were required to be subject to audit, which provides a higher level of assurance but gives rise to a significant additional cost, rather than independent examination. In 2025 the combined income of the SOA and the S6D Co was less than £0.5m and therefore we were not required to prepare consolidated accounts and an independent examination, rather than then an audit, of the results was required. It is noted that from 2026 the income threshold for audit and consolidated accounts has been increased to £1m and so it is unlikely that the SOA will exceed the threshold in future years.

For the year ended 31 December 2025 SOA's income was £228,960 (2024: £274,092) and expenditure was £211,058 (2024: £302,649), giving a surplus of £17,902 (2024 deficit of £28,557). The surplus comprised £9,224 relating to unrestricted funds, for which staff vacancies were a significant factor, and £8,678 relating to restricted funds which was due to the timing of sportscotland development spend with significant grant funding received in 2025 being spent in

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quarter 1 2026. The deficit in 2024 comprised a deficit on unrestricted funds of £5,627 relating to WOC 24 and a deficit of £22,930 on restricted funds reflecting planned reduction in Junior and Senior Squad Funds.

Looking ahead, following additional funding from the Scottish Government, sportscotland has provided additional funding to the SOA in 2026 of c£19,000 to support core costs. The SOA Board are considering how to best utilise these funds.

Income and Expenditure

The largest source of SOA income in 2025 was grant funding from sportscotland of £118,735 (2024: £117,271) which is primarily restricted to development of the sport. Funding from the S6D Co was £44,250 (2024: £64,204) following the successful Royal Deeside 2025 6 Day Event. ScotJOS raised £21,835 (2024: £45,546) in 2025 to run their programme of training and competitions, which was lower than 2024 due to there being no overseas tour in 2025. In addition, SOA membership fees amounted to £15,979 (2024: £14,946).

As in 2024, the largest areas of expenditure in 2025 were professional staff costs of £147,349 (2024: £142,330) followed by ScotJOS of £20,660 (2024: £55,258). In 2024 SOA also incurred expenditure of £55,012 relating to WOC 24.

Reserves and Reserves Policy

At the end of 2025 the SOA's total reserves amounted to £269,820 (2024: £251,918), of which £103,999 (2024: £95,321) was held in restricted reserves (those funds that must be used for a specified purpose) and £165,821 (2024: £156,597) in unrestricted reserves, which may be used for any purpose in support of the SOA's objectives.

The largest restricted funds relate to **sportscotland** £62,331 (2024: £53,764) and ScotJOS £38,596 (2024: £37,421). 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 £160,154 at 31 December 2025.

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.

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.

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The table below summarises the reserves position:

	Balance at 31 December 2025
Total Company reserves per the financial statements	£269,820
Less: restricted reserves	(£103,999)
Unrestricted reserves	£165,821
Less: Fixed assets and stock per the financial statements	(£5,667)
Available reserves per SOA policy	£160,154
Financial reserve required per SOA policy	£95,000
Headroom of available reserves at 31 December 2025	£65,154

The headroom over financial reserves required is increased from c£56,000 in the prior year as a result of the 2025 surplus on unrestricted reserves, albeit lower than the c£75,000 reported in the 2023 accounts prior to the impact of WOC 24. The headroom will provide flexibility and contingency over the 2025 to 2029 plan period, and allow SOA to budget for small deficits.

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 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 £8,372 in 2025 (2024: £11,039).

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
- put in place a system for monitoring and reporting on risk and details of corrective action taken

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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 there are vacancies for the Event Director and the Secretary and the term of the Safety Director ends at the next AGM, and the S6D Co Finance Director plans 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 and JK 2026, upcoming major events include 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 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 posts of Events Director and Secretary of the Board are currently vacant and therefore operational and Board secretarial 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.

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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.

Events Director (currently vacant and formerly called Operations Director), responsible for overseeing the day-to-day activities in the sport and major events in Scotland (other than the Scottish 6 Days), and highlighting to the Board related opportunities and risks.

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 (currently vacant), responsible for administering the business of the SOA Board.

Youth Director, responsible for bringing the voice of the younger generation to the Board.

The Chair of the S6D Co Board provides regular 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 2025 (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.

Reference and Administrative Details

Charity Number: SC043563

Company Registration Number: SC334748

Directors

<u>Current</u>	<u>Former during 2025</u>
Jonathan Molloy (appointed 22 September 2025) Patrick Bartlett Tim O'Donoghue Ken McDonald Mary Williams (re-elected 22 September 2025) Mairi Eades (re-elected 22 September 2025) Katherine Ivory Andy Kitchin (co-opted August 2025 and re-elected 22 September 2025)	Richard Oxlade (retired at 22 September 2025 AGM) Liz Orr (retired at 22 September 2025 AGM)

Principal Office Bearers

Jonathan Molloy (Chair)
Patrick Bartlett (Finance Director)
Nikki Howard (Chief Operating Officer and Company Secretary)

Principal Address

National Orienteering Centre
Glenmore Lodge
Aviemore, PH22 1QZ

SCOTTISH ORIENTEERING ASSOCIATION
Company limited by guarantee

Directors' Report for the year ended 31 December 2025 (incorporating the Trustees' Report) continued

Independent Examiner

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

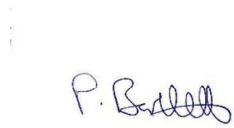
Bankers

Bank of Scotland
8 Brandon Street
Hamilton, ML3 8BZ

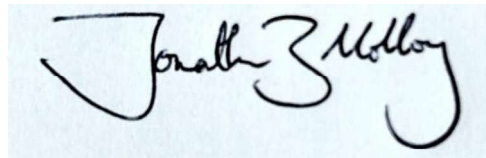
Small Company Provisions

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



Jonathan Molloy
Chair

22 June 2026

SCOTTISH ORIENTEERING ASSOCIATION
Company limited by guarantee

Independent Examiner's Report to the Directors of Scottish Orienteering Association

I report on the financial statements of the charity for the year ended 31 December 2025, which are set out on pages 17 to 28.

Respective responsibilities of directors and examiner

The charity trustees (who are also the directors of Scottish Orienteering Association for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity directors consider that the audit requirement of Regulation 10(1)(a)-(c) 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 examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the financial statements.

Independent examiner's statement

In the course of 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 financial statements which accord with the accounting records and comply with Regulation 8 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.



M A P Taddei MA FCA CA

Relevant professional body: The Institute of Chartered Accountants in England and Wales

Johnston Smillie Ltd

5 South Gyle Crescent Lane

Edinburgh

EH12 9EG

Date: 23 June 2026

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 2025

	Note	Unrestricted funds	Restricted funds	2025 Total	2024 Total
		£	£	£	£
Income and endowments from:					
Donations and legacies	2	62,578	139,542	202,120	242,849
Charitable activities – Event staging	3	400	-	400	4,968
Charitable activities – Other	3	13,884	900	14,784	12,562
Other trading activities		-	3,284	3,284	2,674
Investment income		8,372	-	8,372	11,039
Total Income		85,234	143,726	228,960	274,092
Expenditure on:					
Raising funds		619	-	619	1,111
Charitable activities – Event staging		-	-	-	59,029
Charitable activities - Other		75,391	135,048	210,439	242,509
Total Expenditure	4	76,010	135,048	211,058	302,649
Net Income/(Expenditure)		9,224	8,678	17,902	(28,557)
Reconciliation of funds:					
Transfers between funds		-	-	-	-
Net Movement in Funds		9,224	8,678	17,902	(28,557)
Total funds brought forward		156,597	95,321	251,918	280,475
Total funds carried forward		165,821	103,999	269,820	251,918

SCOTTISH ORIENTEERING ASSOCIATION
Company limited by guarantee

Charity Number: SC043563
Company Number: SC334748

Balance Sheet
as at 31 December 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	6	3,042	2,447
Investments	7	3	3
		3,045	2,450
Current assets			
Stock	8	2,622	2,676
Debtors - amounts falling due within one year	9	16,537	22,319
Investments		119,743	117,493
Cash at bank		167,952	167,746
		306,854	310,234
Creditors - amounts falling due within one year	10	(34,195)	(43,117)
Net current assets		272,659	267,117
Total assets less current liabilities		275,704	269,567
Creditors – amounts falling due in over one year	11	(5,884)	(17,649)
Net assets		269,820	251,918
Reserves			
Restricted reserves	12	103,999	95,321
Unrestricted reserves		165,821	156,597
Total members' funds		269,820	251,918

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

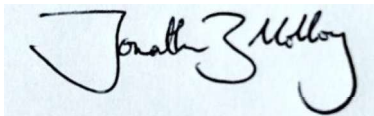
SCOTTISH ORIENTEERING ASSOCIATION
Company limited by guarantee

The notes on pages 20 to 28 form an integral part of these financial statements.

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



Patrick Bartlett
Director



Jonathan Molloy
Chair

22 June 2026

Company Number: SC334748

SCOTTISH ORIENTEERING ASSOCIATION
Company limited by guarantee

Notes to the financial statements
for the year ended 31 December 2025

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 1QZ. 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 considerable unrestricted reserves 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 Tangible fixed assets

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

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

1.4 Investments

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.

1.5 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.

1.6 Debtors

Debtors are included at their recoverable amounts.

1.7 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.

1.8 Creditors and provisions

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

SCOTTISH ORIENTEERING ASSOCIATION
Company limited by guarantee

Notes to the financial statements
for the year ended 31 December 2025 continued

1.9 Income

All income is included in the Statement of Financial Activities when the Company 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 Company 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.

1.10 Expenditure

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

1.11 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.

1.12 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.

1.13 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. This accounting policy judgement does not impact 2025 income recognition.

SCOTTISH ORIENTEERING ASSOCIATION
Company limited by guarantee

Notes to the financial statements
for the year ended 31 December 2025 continued

2 Donations and legacies

			2025	2024
	Unrestricted funds	Restricted funds	Total	Total
	£	£	£	£
Membership Fees	15,979	17,072	33,051	56,554
Sportscotland Grant	-	118,735	118,735	117,271
Other Grant Income	2,349	2,255	4,604	3,557
Scottish 6-Day Event Company Ltd	44,250	-	44,250	64,204
ScotJOS Donations	-	1,480	1,480	1,263
Total donations and legacies	62,578	139,542	202,120	242,849

Membership fees in 2024 of £56,554 comprises unrestricted funds £14,946 and restricted funds of £41,608. Other grant income in 2024 of £3,557 comprises unrestricted funds £2,350 and restricted funds £1,207. In 2024 all the sportscotland grant 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.

3 Charitable activities

			2025	2024
	Unrestricted funds	Restricted funds	Total	Total
	£	£	£	£
Other Events Staging	400	-	400	4,968
Total charitable activities – Event staging	400	-	400	4,968
Development Income	4,317	-	4,317	5,460
Event Levies	6,766	-	6,766	5,817
SEDS – participant contributions	-	900	900	1,285
Other income – British Orienteering	2,801	-	2,801	-
Total charitable activities - other	13,884	900	14,784	12,562

In 2024 all event staging and event levies were unrestricted funds; and all SEDS – participant contributions were restricted funds. Development income in 2024 of £5,460 comprises unrestricted funds of £3,205 and restricted funds of £2,255.

SCOTTISH ORIENTEERING ASSOCIATION
Company limited by guarantee

Notes to the financial statements
for the year ended 31 December 2025 continued

4 Expenditure

			2025	2024
	Unrestricted funds	Restricted funds	Total	Total
	£	£	£	£
World Orienteering Championships	-	-	-	55,012
Other Event Staging	-	-	-	4,017
Total charitable activities - Event staging	-	-	-	59,029
National Centre	3,779	-	3,779	3,055
Professional Staff Costs	50,118	97,231	147,349	142,330
Other Development Expenditure	4,728	37,817	42,545	88,865
Insurance Costs and Other Expenditure	16,766	-	16,766	8,259
Total charitable activities - other	75,391	135,048	210,439	242,509
Raising Funds	619	-	619	1,111
Total Expenditure	76,010	135,048	211,058	302,649

Other charitable activities represents spend on the development of orienteering and related effective organisation, and insurance costs. Support costs comprise governance costs of £4,757 (2024: £18,922) and finance support staff costs of £5,299 (2024: £5,033) . These governance costs in 2025 include independent examination fees (including VAT) of £3,300 (2024: external audit fees of £18,000). The external audit fee in 2024 was allocated to World Orienteering Championships costs in the above analysis as the need for an audit, rather than an independent examination, was as a result of the World Orienteering Championships. Other support costs in 2025 of £10,056 (2024: £5,955) 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) including in 2025 the independent examination fees.

In 2024 all event staging, national centre, insurance costs and other expenditure and raising funds expenditure was unrestricted funds. Professional staff costs in 2024 of £142,330 comprises unrestricted funds of £38,550 and restricted funds of £103,780. Other development expenditure in 2024 of £88,865 comprises unrestricted funds of £2,152 and restricted funds of £86,713.

5 Remuneration

	2025	2024
	£	£
Salary costs	125,603	133,840
National Insurance	3,257	5,239
Pensions	10,468	9,301
Expenses Reimbursement	8,021	7,090
	147,349	155,470

In 2025 the SOA employed an average of 6 employees / 4 FTE (2024 – 8 / 5 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 2025 (2024 - £nil).

SCOTTISH ORIENTEERING ASSOCIATION
Company limited by guarantee

Notes to the financial statements
for the year ended 31 December 2025 continued

6 Tangible Fixed Assets

	National Centre Building	Other Tangible Fixed Assets	Total
	£	£	£
Cost			
At 1 January 2025	1,000	22,094	23,094
Additions	-	1,541	1,541
Disposals	-	(1,701)	(1,701)
As at 31 December 2025	1,000	21,934	22,934
Depreciation			
At 1 January 2025	-	20,647	20,647
Disposals	-	(1,701)	(1,701)
Charge	-	946	946
As at 31 December 2025	-	19,892	19,892
Net book value			
At 31 December 2025	1,000	2,042	3,042
At 31 December 2024	1,000	1,447	2,447

7 Fixed asset investment

The investment of £3 (2024: £3) represents the Company's 100% holding of the Scottish Orienteering 6-Day Event Company Limited.

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 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 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 World Orienteering Championships expenditure in Note 4.

8 Stock

	2025	2024
	£	£
Championship Medals	1,016	1,031
Woven Badges	1,606	1,645
	2,622	2,676

SCOTTISH ORIENTEERING ASSOCIATION
Company limited by guarantee

Notes to the financial statements
for the year ended 31 December 2025 continued

9 Debtors and Prepaid Expenses

	2025	2024
	£	£
Prepayment of Expenses	5,307	4,284
Membership Fees	5,378	6,714
Trade Debtors	630	297
Event Levies	769	1,136
Due from Scottish 6 Day Company	-	9,000
Due from British Orienteering	2,801	-
Investment Account Interest	1,652	888
	16,537	22,319

10 Creditors falling due within one year

	2025	2024
	£	£
Taxation and social security	1,954	1,940
Trade creditors		
Staff Costs and Staff/ Volunteer Expenses	3,229	2,833
Club Membership Fees	1,321	1,278
Accruals and deferred income		
Accruals	8,192	18,000
Deferred income - other	7,733	7,300
Sportscotland – COVID Recovery Fund Loan	11,766	11,766
	34,195	43,117

Movements on deferred income:

	At 1			At 31			At 31
	January	Deferred	Released	December	Deferred	Released	December
	2024			2024			2025
	£	£	£	£	£	£	£
Other	6,800	7,300	(6,800)	7,300	7,733	(7,300)	7,733

Deferred income – other relates to Scottish Junior Orienteering Squad membership fee income which is spread over the period over which the related services are provided.

SCOTTISH ORIENTEERING ASSOCIATION
Company limited by guarantee

Notes to the financial statements
for the year ended 31 December 2025 continued

11 Creditors falling due in more than one year

	2025	2024
	£	£
Sportscotland – COVID Recovery Fund Loan	5,884	17,649
	<u>5,884</u>	<u>17,649</u>

Repayable in 6 equal six monthly instalments of £5,883 from 1 October 2024 to 1 April 2027.

SCOTTISH ORIENTEERING ASSOCIATION
Company limited by guarantee

Notes to the financial statements
for the year ended 31 December 2025 continued

12 Restricted Funds

	Fund Balances 1 Jan 2025	Incoming Resources	Outgoing Resources	Transfers	Fund Balances 31 Dec 2025
	£	£	£	£	£
Sportscotland – Development Staff	39,037	79,447	(79,572)	-	38,912
Sportscotland – Development	12,967	24,239	(14,846)	-	22,360
Sportscotland – Effective Organisation	1,760	15,825	(16,526)	-	1,059
Junior Squad Funds	37,421	21,835	(20,660)	-	38,596
Senior Squad Funds	3,211	2,380	(3,444)	-	2,147
Lochaber Development Fund	925	-	-	-	925
Total Restricted Funds	95,321	143,726	(135,048)	-	103,999

	Restated Fund Balances 1 Jan 2024	Incoming Resources	Outgoing Resources	Transfers	Restated 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

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

SCOTTISH ORIENTEERING ASSOCIATION
Company limited by guarantee

Notes to the financial statements
for the year ended 31 December 2025 continued

13 Analysis of Net Assets Between Funds

	Unrestricted Funds 2025	Restricted Funds 2025	Total 2025
	£	£	£
Fixed Assets	3,045	-	3,045
Current Assets	192,352	114,502	306,854
Current Liabilities	(23,692)	(10,503)	(34,195)
Creditors over one year	(5,884)	-	(5,884)
Net Assets At 31 Dec 25	165,821	103,999	269,820

	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

14 Company limited by guarantee

The liability of the company's members is limited to £1 in the event of the company being wound up. The Company is incorporated in Scotland with registered office National Orienteering Centre, Glenmore Lodge, Aviemore, PH22 1QZ.

15 Related Party Transactions

There were no related party transactions during the year other than as disclosed in Note 7 (2024: None other than as disclosed in Note 7).