

## THE ORIENTEERING FOUNDATION

ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2016



### Introduction

The Trustees are pleased to present their report on the activities of the charity for the year ended 31 December 2016.

The Orienteering Foundation is a registered charity, independent of British Orienteering. It was set up with money from a bequest from Bertie & Elsie Ward. It is now raising further funds and awarding grants. The aims are to promote the sport of orienteering in the UK through enhancement, innovation and alleviation of hardship.

### Constitution

The Orienteering Foundation is a charity operating as an unincorporated association under a Declaration of Trust dated 11 November 2006. Deeds of variation dated 13 July 2016 and 10 May 2017 have made changes to the original deed, primarily to incorporate additional clauses reflected in the standard model deed for an unincorporated charity issued by the Charity Commission. Charity Commission approval for these deed changes was sought and obtained where it was required.

The charity has registered with the Charity Commission under registration number 1118793 and is also registered with HMRC for Gift Aid donations from individuals who pay tax in the UK, allowing the charity to increase the value of donations by around 25%.

### Objectives

The objectives of the charity are to benefit the public and promote healthy recreation by:

- (i) providing facilities, access and opportunities available to the community to encourage and promote orienteering;
- (ii) providing capital and revenue support to increase and sustain participation in orienteering; and
- (iii) strengthening the links between orienteering and the community and to harness the potential of orienteering as a force of good in the community and society as a whole.

### Trustees

The Trustees who served at any time during the year and to the date of this report were:

Neil Cameron (Chair)  
Duncan Archer  
Malcolm Duncan  
Andrew Evans  
Pauline Olivant

### Administrator

Viv Macdonald

Applications for new Trustees are invited as and when required. Appointments are made having regard to the skills on the Trust body and its future needs.

## **Review of the year**

During 2016 the Trustees undertook a strategic review of their activities with a view to seeking to increase the level of grant assistance able to be provided and to increase the number of grant applications received. This will require an increase in donations. The Trustees increased the number of grants submission deadlines from two to four each year, with deadlines at the end of each calendar quarter. The Trustees meet once a quarter, sometimes by conference call, to review all applications received.

During the year, donations were received from 19 individuals on a regular basis and 20 bought books for which donations were made to the Foundation.

Grants of £2,425 were awarded in respect of the following projects:

- (i) to fund the coaches and other activities for the Junior Regional Orienteering Squad at their Summer Training Camp in Scotland, with a view to encouraging the coaches to become qualified
- (ii) to the British Schools Association towards the cost of taking a team to the World Schools Championships in Sicily
- (iii) to Harrison McCartney towards his expenses in representing GB in the Junior World Championships in Switzerland
- (iv) to Tom Dobra towards his expenses for representing GB in the European Trail O Championships
- (v) to Chris Smithard towards developing an IT based training and development package.

## **Financial review**

Total income increased by £209 during the year to £5,750. This was due to a rise in donations, partially offset by a reduction of bank interest received.

Grants totalling £2,425 were paid during the year, an increase of £1,575 from the prior year. Other expenditure was £619 leaving a surplus of income over expenditure for the year of £2,706 which has been added to reserves.

The Trustees identified that a donation received with restrictions as to its use had not previously been segregated in the accounts. A prior year adjustment has been made to show Restricted Funds separately from Unrestricted Funds. The total reserves are unaffected by this accounting change.

## **Reserves**

Our total reserves increased from £63,688 to £66,394. The Trustees consider the level of reserves to be adequate for a sustainable charity going forward. We aim to be making grants or commissioning projects for the foreseeable future at least equal to the amount of donations received, less expenses incurred, in the preceding year.

## **How our activities deliver Public Benefit**

All of our charitable activities focus on the provision of grant funding for the advancement of orienteering for the public benefit. The Trustees confirm that in exercising their powers and duties they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission.

## Future developments

The Trustees intend to concentrate on three priorities:

1. Continuing to increase awareness of the Foundation and further improving its image;
2. Increasing income by reviewing and improving the way donors are approached;
3. Continuing to encourage grant applications and to identify projects worthy of support that the Foundation can sponsor.

## Contact us

The Trustees can be contacted through the Administrator:

Viv Macdonald  
The Orienteering Foundation  
c/o British Orienteering  
Scholes Mill  
Old Coach Road  
Tansley  
Matlock  
Derbyshire DE4 5FY

or via [admin@orienteeringfoundation.org.uk](mailto:admin@orienteeringfoundation.org.uk).

Approved by the Trustees on 10th May 2017 and signed on their behalf by:

..... Chair

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Orienteering Foundation Financial Year to 31 December 2016						
<b>STATEMENT OF FINANCIAL ACTIVITIES</b>			<b>Unre- stricted</b>	<b>Funds</b>	<b>Restrict- ed</b>	<b>Funds</b>
			<b>Total</b>	<b>Total</b>	<b>Total</b>	<b>Total</b>
			<b>2016 (£)</b>	<b>2015 (£)</b>	<b>2016 (£)</b>	<b>2015 (£)</b>
<b>Income</b>				(Restated)		(Restated)
	Gift Aid	HMRC	<b>784.07</b>	802.50	-	-
	Gift Aid	MyDonate	<b>249.88</b>	-	-	-
	Interest from Investment		<b>235.07</b>	-	-	-
	Bank Interest		<b>7.52</b>	316.85	-	-
	Donations		<b>4,473.18</b>	4,420.68	-	-
	<b>TOTAL</b>		<b>5,749.72</b>	5,540.03	-	-
<b>Expenditure</b>						
	Expenses		<b>392.53</b>	300.30	-	-
	Insurance		<b>226.12</b>	218.89	-	-
			<b>618.65</b>	519.19	-	-
	Competitions - grants		<b>2,425.00</b>	850.00	-	700.00
	<b>TOTAL</b>		<b>3,043.65</b>	1,369.19	-	700.00
<b>Net incoming resources</b>			<b>2,706.07</b>	4,170.84	-	(700.00)
Total funds brought forward at 1 January 2016						
	As previously reported			<b>- 60,217.17</b>	-	-
	Reclassification to restricted funds (Note 3)			(7,400.00)	-	7,400.00
	As restated		<b>56,988.01</b>	52,817.17	<b>6,700.00</b>	7,400.00
<b>Total funds carried forward at 31 December 2016</b>			<b>59,694.08</b>	56,988.01	<b>6,700.00</b>	6,700.00

<b>BALANCE SHEET</b>		<b>2016</b>	<b>2015</b>		
			(Restated)		
<b>Tangible Assets</b>					
	Investment	<b>50,235.07</b>	<b>50,000.00</b>		
		<b>50,235.07</b>	50,000.00		
<b>Current Asset</b>					
	Bank current account	<b>16,159.01</b>	13,688.01		
		<b>66,394.08</b>	63,688.01		
<b>Creditors</b>		<b>Nil</b>	<b>Nil</b>		
<b>Net Assets</b>		<b>66,394.08</b>	<b>63,688.01</b>		
<b>Represented by:</b>					
	Unrestricted Funds	<b>59,694.08</b>	56,988.01		
	Restricted Funds (Note 2)	<b>6,700.00</b>	6,700.00		
		<b>66,394.08</b>	63,688.01		
The Financial Statements were approved by the Trustees on _____ and signed					
on their behalf by:					
Neil Cameron (Chair) Trustee					

## **NOTES TO THE ACCOUNTS**

### **1 Accounting policies**

#### **Basis of accounting**

The financial statements have been prepared under the historical cost convention and in accordance with The Charities (Accounts and Reports) Regulations 2008 and applicable accounting standards. A receipts and payments basis has been adopted, as permitted by legislation for a charity of this size.

#### **Legacies and Donations**

Income from legacies and donations is accounted for when received.

#### **Gift Aid**

Income from Gift Aid is accounted for when received

#### **Investment income**

Income from investments is accounted for when received.

#### **Expenses**

Expenses are accounted for on a cash basis as money is expended.

#### **Grants awarded**

Grants are accounted for on a cash basis.

#### **Investments**

Investments are bank deposit accounts and are stated at market value.

#### **Unrestricted funds**

Unrestricted funds are funds which are available for use at the discretion of the Trustees in the furtherance of the general objectives of the charity and which have not been designated for any other purpose.

#### **Restricted Funds**

Restricted funds are funds held on specific trusts under charity law which have been declared by the donor when making the gift. The specific trusts establish the purpose for which the charity can lawfully use the restricted funds.

### **2 Restricted Funds**

There is one restricted fund which has been set up to be used only for Scottish orienteers and Scottish orienteering.

### **3 Prior year adjustment**

A gift with restrictions as to its use was received over the 3 year period 2011 to 2013. An adjustment has been made in these accounts to the comparative figures for 2015 to reclassify the remaining balance of the gift as at 1 January 2015 of £7,400 as a restricted fund as at that date. Grants of £700 made during 2015 have been set against the restricted fund. Investment income on received on the proportion of assets attributable to the the restricted funds is deemed to be immaterial to require it to be allocated to the restricted funds. The total net assets as at 31 December 2015 and 31 December 2016 are unaffected by this reclassification.