



## ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

### Introduction

The Trustees are pleased to present their report on the activities of the charity for the year ended 31 December 2023.

The Orienteering Foundation is a registered charity, independent of British Orienteering. It was set up with residual 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, 10 May 2017 and 12 October 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, and to consolidate previous amendments.

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 relevant personal 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
- (i) strengthening the links between orienteering and the community and to harness the potential of orienteering as a force for 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, with details of their Association for whom they were also Ambassadors, were:

Andrew Evans (Chair) (2025) (South East)

Anne Edwards (2025) (North West)

John Mather (2025 ) (East Midlands)

Martin Ward (2026) (Yorkshire and Humberside)



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Neil Cameron (2024) (South West)

Pauline Olivant (2026) (East Midlands)

Roger Scrutton (2024) (Scotland)

The year of termination of their current term of office is shown in brackets. Trustees are required to seek renewal of their appointment every 3 years, usually at the first Trustee meeting of each calendar year and all dates above refer to January of that year. The appointment of the Chair is reviewed annually in accordance with the Trust Deed.

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.

We are delighted that we now have a full complement of Ambassadors, so that all the British Orienteering Associations are represented. The Ambassadors promote the Foundation and its work in their Association and provide feedback from the orienteering community to the Trustees. We do this by holding four conference calls a year, one after each Trustee Board meeting.

The Ambassadors are the Trustees plus:

Alun Jones (South Central)

Caroline MacKenzie (North East)

Ian Gamlen (West Midlands)

Lyn West (East Anglia)

Philip Jenkins (Wales)

Wilbert Hollinger (Northern Ireland)

Administrator: Viv Macdonald    Finance Officer: Keith Tonkin

Website and social media: Duncan Archer

### **Review of the year**

As well as our regular donors, we received a number of generous individual and other donations.

The Trustees also continued to develop their thinking on commissioning and promoting projects rather than just responding to grant applications.

Grant awards of £29,650 were made in the year under our three criteria:

#### **Hardship**

Two grants to two individuals towards their expenses in being selected and taking part in the IOF Young Leaders Academy and the European Championships.



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### Innovation

Four grants for **Club Development Officers (CDOs)** in DVO, LOC, MOR and SBOC as well as continuing to fund those posts in CLOK and FVO. The grants are normally made over a two or three year period, subject to satisfactory periodic reports on the outcomes and targets being achieved. We have a repository for the information gained and this is available to other clubs so that we can spread good practice and learning.

A grant to British Orienteering to run a pilot **Altitude Training Camp** for the elite squad will be analysed, to see if further camps would be beneficial.

SELOC for two projects aimed at **Engaging New Adults** and **Engaging Families** into orienteering.

A grant to Stirling University Orienteering Club for **coaching weekends** and a **planning workshop**.

### Enhancement

A grant to Yardley's School in the West Midlands for the **development of orienteering**, with close links to their local community and local club.

British Orienteering to increase the number of coaches they have as part of their **Coach Education** programme.

JROS – two grants: one towards **funding junior coaches** at Lagganlia and a second grant to pay for **minibus lessons and driving test** for an adult coach.

## Other activities

### Coaching Day

This was again held in the Lake District in November 2023, and, as 100 participants had registered to attend, a second coach was recruited. This is the sixth coaching day supported by the Foundation and we would like to record our thanks to Derek Allison for all his work in putting on these days. A similar arrangement has been offered to all Associations.

### Newcomer Retention report

Following this first "Think Tank" project, we continued with the development of a template for a poster to be available at events to help newcomers.

### Publicity and social media

During the year we have seen a steady increase in those who view our website and follow us on Facebook and X and subscribe to our newsletter. We have opened an Instagram account and the participants at Lagganlia posted a lot of accounts of their activities on this.



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We had three articles published in CompassSport on: legacies, why do people donate to the Foundation and our arrangement with Racesignup (where they donate 1p per entry and encourage the club to do at least the same). Saxons wrote a letter on “Giving back” to the sport by donating to various orienteering related organisations and this included the Foundation.

We bought feather banners for three of the Ambassadors who will take them to events in their area.

### **Donations**

The families of two orienteers who sadly passed away this year, David Caudwell and Keith Marsden, gave the donation money to the Foundation or asked that donations be made to the Foundation, for which we are very grateful.

Other major sources of donations came from Claire Houston, who provided physio services at the Scottish 6 Days; donations from competitors entering the JK and BOC Middle and Sprint championships (topped up by Lagan Valley) and donated event expenses from officials.

### **Governance of the Foundation**

During the year, the Trustees took a number of actions to continue to improve the governance of the Foundation:

- (i) We reviewed our grant process so that now individuals can apply for grants after they have been selected for a competition and there is more advice on the website for applicants applying for CDO funding; that we would expect grants to cover, typically, two to three years, progress reports need to be submitted to obtain instalments and clubs must share the documentation and materials they have.
- (ii) We agreed that we should measure the impact and effectiveness of the Foundation on the sport and are continuing to be do this with a Postgraduate Student from Edinburgh University.

### **Diversity statement**

The Board of the Orienteering Foundation recognises the value of diversity in all its forms in helping us to run the Charity, benefiting from a variety of different perspectives, experiences and skills in its Trustees.

At this stage in our Charity's development, we believe that significant knowledge of orienteering is an essential requirement in Trustees, potentially limiting the pool of candidates.

However, within the constraints of available candidates to become Trustees and having regard to the protected characteristics of the Equality Act 2010, we seek ways of broadening the diversity of the Board, and especially as regards geography, age, gender and ethnicity.



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In assessing grant applications, we will ensure that there are no explicit or implicit limitations as to the diversity of beneficiaries of the project being supported except as regards age or gender where that is a key element of the project (e.g. under-18s, or to increase the participation rate of an under-represented group such as women or disabled people).

### **Financial review**

Total income was £19,485.

Grants totalling £23,038 were paid during the year, compared to £17,391 in the previous year. Other expenditure was £1,386. The excess of expenditure over income for the year was £4,939 which has been deducted from reserves.

There is one Restricted Fund, which is a fund set aside for Scottish orienteering at the request of the donor. During the year one grant payment to Stirling University was made from this restricted fund.

### **Reserves**

Our total reserves decreased from £111,929 to £106,990. 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. In determining this minimum amount available, we make an adjustment to spread the benefit of large donations so that they lead to a meaningful and sustainable contribution over a number of years.

Based on the 2023 accounts we have funds available to make grant payments of at least £24,000 during 2024. We continually welcome high-quality applications for funding.

### **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

We reviewed our Strategic Plan in October 2023 and updated our aims. In accordance with these, the Trustees intend to concentrate on the following:

- **Understand the orienteering community, and its current and future needs.** We are working with Edinburgh University to measure the impact of the Foundation on the orienteering community.
- **Be highly visible and a people-friendly service to the orienteering community, with a focus on meeting our objectives of alleviating hardship, enhancement and innovation.** We are looking in-depth at volunteering, as it is a major resource for the sport. We have members for a working group which will begin work in 2024 and call on expert witnesses as needed.
- **To deliver a legally compliant, financially solvent charity trusted as an honest broker by the orienteering community.**
- **Grow and diversify our funding sources to ensure funding is available to meet our objectives.** During 2024 we intend to review our donations policy to see if there is any further action we should be taking.

## 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 30 January 2024 and signed on their behalf by:

## PA EVANS

Andrew Evans

(Chair of the Trustees)



## **Independent Examiners Report on the Accounts**

I report to the trustees on my examination of the accounts of The Orienteering Foundation for the year ended 31 December 2023.

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

**Helen Rennie FCA**

30 January 2024

# Financial Statements

## Year to 31 December 2023

### STATEMENT OF FINANCIAL ACTIVITIES

|                                    | Total Funds    |                | Unrestricted Funds |                | Restricted Funds |                |
|------------------------------------|----------------|----------------|--------------------|----------------|------------------|----------------|
|                                    | 2023           | 2022           | 2023               | 2022           | 2023             | 2022           |
|                                    | £              | £              | £                  | £              | £                | £              |
| <b>Income</b>                      |                |                |                    |                |                  |                |
| Donations – Direct                 | 4,470          | 3,830          | 4,470              | 3,830          |                  |                |
| Donations – CAF Donate             | 10,014         | 5,551          | 10,014             | 5,551          |                  |                |
| Donations – Appeals & Other        | 2,853          | 1,935          | 2,853              | 1,935          |                  |                |
| Interest income                    | 2,119          | 805            | 2,119              | 805            |                  |                |
| Give While You Shop                | 29             | 25             | 29                 | 25             |                  |                |
| <b>Total</b>                       | <b>19,485</b>  | <b>12,146</b>  | <b>19,485</b>      | <b>12,146</b>  | <b>0</b>         | <b>0</b>       |
| <b>Expenditure</b>                 |                |                |                    |                |                  |                |
| Awarded Grants Paid                | 23,038         | 17,391         | 22,638             | 16,141         | 400              | 1,250          |
| Administration & Other             | 1,386          | 684            | 1,386              | 684            |                  |                |
| Publicity                          | 0              |                | 0                  |                |                  |                |
| <b>Total</b>                       | <b>24,424</b>  | <b>18,075</b>  | <b>24,024</b>      | <b>16,825</b>  | <b>400</b>       | <b>1,250</b>   |
| <b>Net Income / (Expense)</b>      | <b>(4,939)</b> | <b>(5,929)</b> | <b>(4,539)</b>     | <b>(4,679)</b> | <b>(400)</b>     | <b>(1,250)</b> |
| Funds brought forward at 1 January |                |                |                    |                |                  |                |
| Unrestricted Funds                 | 110,229        | 114,908        | 110,229            | 114,908        |                  |                |
| Restricted Funds                   | 1,700          | 2,950          |                    |                | 1,700            | 2,950          |
| <b>Funds at 31 December</b>        | <b>106,990</b> | <b>111,929</b> | <b>105,690</b>     | <b>110,229</b> | <b>1,300</b>     | <b>1,700</b>   |
| <b>BALANCE SHEET</b>               | <b>2023</b>    | <b>2022</b>    |                    |                |                  |                |
|                                    | £              | £              |                    |                |                  |                |
| <b>Tangible Asset</b>              |                |                |                    |                |                  |                |
| Investment Accounts                | 95,085         | 103,159        |                    |                |                  |                |
| <b>Current Asset</b>               |                |                |                    |                |                  |                |
| Bank Current Account               | 11,905         | 8,770          |                    |                |                  |                |
| <b>Total Assets</b>                | <b>106,990</b> | <b>111,929</b> |                    |                |                  |                |
| <b>Represented by</b>              |                |                |                    |                |                  |                |
| Unrestricted Funds                 | 105,690        | 110,229        |                    |                |                  |                |
| Restricted Funds                   | 1,300          | 1,700          |                    |                |                  |                |
| <b>Total Funds</b>                 | <b>106,990</b> | <b>111,929</b> |                    |                |                  |                |

The Financial Statements were approved by the Trustees on 30 January 2024 and signed on their behalf by:

**PA Evans**

Andrew Evans  
Chair of Trustees





## THE ORIENTEERING FOUNDATION

### Notes to the accounts

#### **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 as money is expended.

#### **Grants awarded**

Payments against grants awarded are accounted for as expenditure.

#### **Investments**

Investments and bank deposit accounts, are stated at market value and are FSCS protected.

#### **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.

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