



Irish Orienteering Association Annual General Meeting 2017

Treasurer's Report

Income and Expenditure

The Irish Orienteering Association (“the Association”) reported an operational deficit of €3,039 for the Financial Year 1st January to 31st December 2016. The main reason for the deficit is the spending in the areas of Junior and Senior Representative orienteering, which will be described later in this report

The table below lists the income, expenditure and surpluses for the years 2010 to 2016 inclusive.

| | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 | 2010 |
|--------------------|---------|--------|---------|---------|----------|--------|--------|
| Income (€) | 91,315 | 99,801 | 62,610 | 73,003 | 66,637 | 60,183 | 84,773 |
| Expenditure | 94,354 | 96,631 | 64,236 | 76,303 | 77,703 | 59,691 | 85,285 |
| Surplus (€) | (3,039) | 3,814 | (1,626) | (3,300) | (11,066) | 492 | (512) |

Table 1: Income, Expenditure and Surpluses 2010-2016

The graph below illustrates the surpluses and deficits recorded by the Association for the period 2010-2016. As a National Governing Body (NGB) we are required to keep our finances in good order and operate as closely as possible to breaking even.



Figure 1: Irish Orienteering Association Surpluses 2010-2016

Income

The Association recorded a total income of €91,315 in 2016. Our main source of income was the Sport Ireland grant of €45,000 which equated to 49% of total income. Grant funding from the Irish Sports Council/Sport Ireland decreased each year from 2009 to 2014. However, it increased slightly in 2015 as Public Sector spending increased. Our grant funding for 2017 is the same as 2016. In previous years, the grant has provided between 70% and 80% of total income. 2016 was an exception as a mapping grant of €15,060 or 17% of income was received.

Income from event registration totalled €8,175 in 2016. This was a substantial increase on the €5,110 received in 2015. Income from event registration is usually between €5,000 and €6,000 per annum. WEGO, BOC and WATO were the biggest contributors to event registration in 2016.

Income from club affiliation increased slightly on previous years. A new club was formed in 2016: GMITO. We received additional affiliation income from them.

The Association continued to hold coaching courses in 2016, continuing the work that commenced in 2015. Two coaching courses were held in 2016: GMIT and the Defence Forces. Total income from these was €4,760. I anticipate that coaching courses will continue to be a source of income for the Association in the future.

The Association continued to hold courses in the areas of technical standards, controlling and event organisation. Attendees at these courses pay a small fee towards the cost of the course. Income from that totalled €957 in 2016. Other miscellaneous sources of income totalled €546.

Members of the High Performance (HP) and Junior Squads make a contribution towards competing in international competition such as WOC, JWOC, EYOC and the World Cup. Squad members also contribute to training camps, kit and other expenditure. These contributions are offset against payments made by the Association towards these events. Total income from the Junior squad in 2016 was €6,411. This was a combination of fundraising activities, sponsorship and contributions by squad members and their parents. Total Income from the Senior squad was €6,411 and this was made up of contributions from the athletes and their parents. Income and expenditure for the squads for the years 2010 – 2016 are set out in **Error! Reference source not found.**

| | | IOA | Squad | Net Cost | Percentage of Total Expenditure |
|------|--------------|---------------|--------------|---------------|---------------------------------|
| 2010 | HP | 19,412 | 470 | 18,942 | 22.00% |
| | Junior | 18,867 | 5,154 | 13,713 | 16.00% |
| | Total | 38,279 | 5,624 | 32,655 | 38.00% |
| | | | | | |

| | | | | | |
|------|--------------|---------------|---------------|---------------|---------------|
| 2011 | HP | 9,309 | 954 | 8,355 | 14.00% |
| | Junior | 14,172 | 1,878 | 12,294 | 21.00% |
| | Total | 23,481 | 2,832 | 20,649 | 35.00% |
| | | | | | |
| 2012 | HP | 20,015 | 5,305 | 14,710 | 18.93% |
| | Junior | 13,880 | 1,645 | 12,235 | 15.75% |
| | Total | 33,895 | 6,950 | 26,945 | 34.68% |
| | | | | | |
| 2013 | HP | 12,092 | 3,233 | 8,859 | 11.61% |
| | Junior | 25,661 | 11,255 | 14,406 | 18.88% |
| | Total | 37,753 | 14,488 | 23,265 | 30.49% |
| | | | | | |
| 2014 | HP | 11,590 | 1,792 | 9,798 | 15.25% |
| | Junior | 16,135 | 5,188 | 10,947 | 17.04% |
| | Total | 27,725 | 6,980 | 20,745 | 32.30% |
| | | | | | |
| 2015 | HP | 11,590 | 1,792 | 9,798 | 10.20% |
| | Junior | 16,135 | 5,188 | 10,947 | 11.40% |
| | Total | 27,725 | 6,980 | 20,745 | 21.60% |
| | | | | | |
| 2016 | HP | 19,353 | 4,103 | 15,250 | 16.16% |
| | Junior | 20,458 | 6,411 | 14,047 | 14.89% |
| | Total | 39,811 | 10,514 | 29,297 | 31.05% |

Table 2: Summary of Junior and Senior High Performance Expenditure 2010-2016

Total net funding for Irish Orienteering squads in 2016 was €29,297 or 31% of total expenditure. This is higher than in 2015 but comparable to previous years.

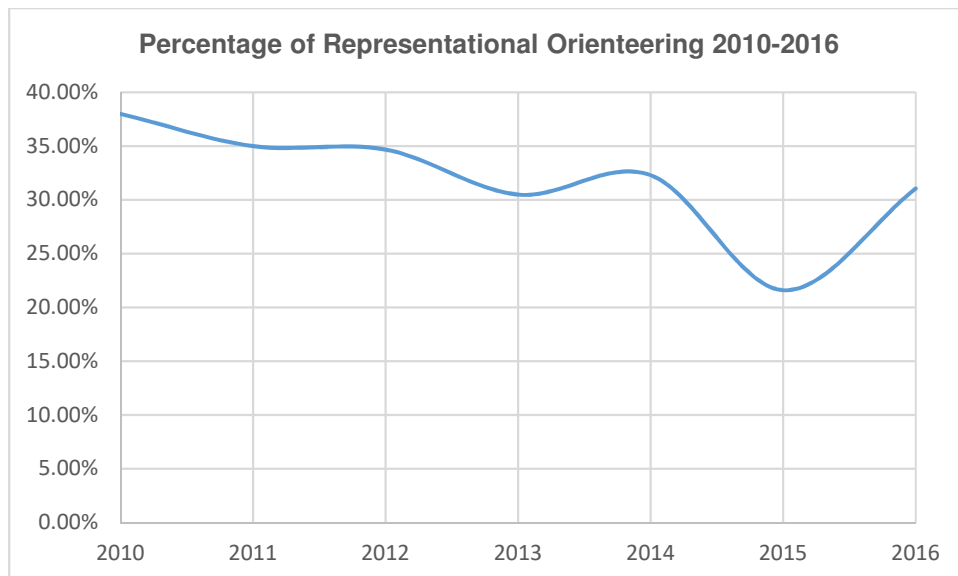


Figure 2: Net Expenditure on Representative Orienteering as a Percentage of Total Expenditure 2010-2016

My thanks to all Squad members and their families for their contributions and the Directors of High Performance and Junior Orienteering for their assistance in collecting the contributions. My thanks also to all those members of the orienteering community who contribute to cake sales, gear sales and other fundraising events organised by the squad.

Expenditure

Expenses associated with the High Performance and Junior squads have been addressed above.

Expenses in Communications totalled €5,758 in 2016. Expenses in that area included flyer design, photographic services, film-making and organising a conference on the use of social media to publicise orienteering.

Coaching expenditure totalled €3,599 in 2016. However, this included instructor training for the instructors who subsequently gave the course to the Defence Forces. In general, income from coaching courses should exceed the costs associated with them.

Courses in the area of Technical Standards such as controllers' courses, courses on event organisation and planning were held throughout the year. Total expenditure in the area of technical standards was €3,064 but this was somewhat offset by the contributions of participants referred to earlier.

In 2015 the Association was given capital grant funding of €39,000 by the Department of Transport, Tourism and Sport towards the purchase of LIDAR data for use in developing orienteering maps. This grant operated on the basis that it would provide approximately 85% of the funding for the purchase of LIDAR data and the balance would be found from other sources. The Association spent the grant funding during 2015 and 2016. A summary of expenditure and income associated with this project is given below.

| | |
|------------------------------|-----------|
| Total Spend (€) | 46,336.19 |
| Grant Funding (€) | 39,000.00 |
| Balance (€) | 7,336.19 |
| Club Contribution (€) | 3,500.00 |
| Net Cost to IOA (€) | 3,836.19 |

Table 3: LIDAR Expenditure 2015-2016

A Major Event Subvention of €2,000 was paid to WATO in respect of the costs of hosting the 2016 Irish Orienteering Championships. No subvention was paid to the Leinster Orienteering Council in respect of the Leinster 3-Day 2016.

Insurance costs were slightly lower than in 2015: €4,060 in 2016 as compared to €4,244 in 2015. Insurance costs in 2016 were comparable to those in 2014 (€4,099) but in general insurance costs have been steadily increasing.

The International Orienteering Federation's affiliation fee was €2,690 in 2016. In 2014 the affiliation fee to the International Orienteering Federation (IOF) was €1,500. This is an 80% increase in two years. The affiliation fee for 2017 was €2,770.

Other expenses and administrative costs are self-explanatory.

Balance Sheet

The Association's cash position at the end of the Financial Year remains strong despite the deficit that was recorded. This is due to prudent financial management by my predecessors. The amount of assets less liabilities in 2016 was €41,280, as compared to €43,031 in 2015. This decrease reflects the deficit incurred in 2016 but in overall the Association's financial position is healthy.

Sport Ireland's preference has always been that the Association reports a surplus at the end of each year. However, in the past it has been necessary to make use of assets to support projects that assist the growth and development of the sport of orienteering in Ireland.

Acknowledgements

I would like to thank my colleagues on the Executive Committee for their ongoing assistance in providing the necessary information that ensures that the Association's financial records are in order and that we meet all of our obligations. My thanks also to my colleagues for their hard work in ensuring that various payments from members and clubs are made to the Association. Finally, a heartfelt thank you to the IOA's Administrative Assistant, Áine Joyce for her tireless hard work throughout the year.

Sarah Ní Ruairc

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26th April 2017