



Treasurer's Report for 2020

Income and Expenditure

The Irish Orienteering Association (“the Association”) reported a surplus of €111,061 for the Financial Year 1st January to 31st December 2020.

The table below lists the income, expenditure, and surpluses for the years 2010 to 2020 inclusive.

	Income (€)	Expenditure (€)	Surplus (€)
2020	216,383	105,322	111,061
2019	145,470	119,106	26,364
2018	103,708	116,484	(12,776)
2017	111,651	102,129	9,432
2016	91,315	94,354	(3,039)
2015	99,801	96,631	3,814
2014	62,610	64,236	(1,626)
2013	73,003	76,303	(3,300)
2012	66,637	77,703	(11,066)
2011	60,183	59,691	492
2010	84,773	85,285	(512)

Table 1: Income, Expenditure and Surpluses 2010-2020

Income

The Association recorded a total income of €216,383 in 2020. The main source of income was grant funding from Sport Ireland that provided a total of €188,000; equivalent to 87% of total income. Grant funding received from Sport Ireland was subdivided into four areas:

- Restart Sport €77,000 (received in November 2020);

- Core grant €65,000 (received in two parts, February 2020 and October 2020);
- Dormant Account Funding (DAF) €36,000 (received in November 2019);
- Women In Sport (WIS) €10,000 (received in April 2020).

The amount of the Core Grant allocation for 2021 is unchanged. The amount of the DAF grant has increased to €50,000 in 2021. The IOA did not apply for any further WIS funding for 2021.

In November 2020 the Association received funding of €77,000 as part of a €5.8million COVID19 Supplementary Grant Scheme. The purpose of the scheme was to assist sports with the return to activity following the lifting of restrictions.

Income and expenditure associated with the Dormant Account Fund, RTG-O programme and Orienteering Education will be discussed in the Expenditure section.

Other sources of income included affiliation fees and event registration. Event registration generated €2,070, compared to €6,035 in 2019. This was due to the restrictions imposed by COVID19 in the spring, early summer and again in the final quarter of the year. I anticipate a low income from event registration in 2021 as the IOA has decided that event registration fees received for events that were subsequently cancelled will be offset against future registration fees. Club affiliation fees were received throughout the year, totalling €3,260. This was an increase from 2019. In recognition of the reduced activity in 2020 and of the resulting loss in income to clubs, affiliation fees in 2021 were substantially reduced and that will be reflected in the 2021 accounts.

Expenditure

Representative Orienteering

Prior to 2020, the costs of representative orienteering were, on average, 29% of total expenditure. In 2020 €7,046 was spent on representative orienteering, or 6.7% of total expenditure. This was spent on gear for both squads and the remainder on online training sessions.

Dormant Account Funding, RTG-O and Orienteering Education

The RTG-O programme commenced in 2017. Its focus was on bringing orienteering to schools, primarily Delivering Equality of Opportunity in Schools (DEIS) schools, where students had little experience of orienteering. It is funded by the DAF and disbursed to the Association in the form of a grant from Sport Ireland. The school and the area around it are mapped and schools are provided with equipment. Training is also provided to teachers. Non-DEIS schools and other organisations that participate pay a small fee towards the costs. The DAF grant also supports some of the Orienteering Education programmes. It is used to buy equipment and provide further training for tutors. Total income across the three streams was €59,033 of which €36,000 was the grant fund, €11,280 received as orienteering education income and €11,753 RTG-O income from non-DEIS schools and other organisations. Total expenditure in the area was €25,984.

Re-Start Sport, MapRunF & Online Event Entry System

Organised orienteering resumed in July. Of its nature, the sport is conducive to social distancing but the development of the MapRunF app occurred at the perfect time to facilitate orienteering. As well as traditional events using an SI card, events could be held using MapRunF, which had the advantage of making the course more accessible. The IOA has decided to support the growth and development of MapRunF. The funding received from the

Restart Sport grant has been used to support MapRunF including developing maps and also purchasing more SI air equipment. Spending in this area amounted to €18,312.

A condition of the return to orienteering was that an online event payments system would be in place to allow competitors to pre-enter. This would avoid the need to handle cash and queues at registration. The IOA set up a Stripe account to facilitate this. Orienteers can enter an event, paying the entry fee. The funds are transferred from the Stripe account to IOA's bank account, with Stripe keeping a proportion in fees. The full amount of the entry fees is refunded to clubs. Currently the IOA is meeting the cost of fees, so that there is no net loss to the clubs. This will be reviewed as activity resumes and in the light of Government restrictions on social distancing. The consequence of this is an increase in Bank Charges in the accounts. This increase reflects the fees paid to Stripe.

Development

In 2019 the IOA commenced a Development programme to grow and promote the sport. There was considerable Development activity in the first two months of 2020: Anton Hallor was engaged to provide coaching and training. Additional mapping work was undertaken and the IOA also engaged the services of a consultant. The total cost of this work was €13,954.

Women in Sport

The IOA continued with its WIS programme in 2020, restrictions permitting. The types of activities that were engaged in were mapping of schools and Zoom talks for female athletes on topics such as nutrition and psychology.

Other

Expenditure in IT/Software totalled €4,990 in 2020. The IOA took the opportunity of the pause in activity to upgrade its website. We also moved to a web-based accounting package, Xero. The increase in activity in the past few years, particularly with the RTG-O programme

has brought with it more administrative work particularly regarding generating invoices, tracking payments and additional reporting requirements for specific programmes from Sport Ireland. The use of Xero has made these processes quicker, more accurate and more efficient.

This is in addition to ongoing use of Google's GSuite product as well as other IT products and website hosting expenses.

No Major Event Subvention was paid in 2020.

In January of 2020 we purchased tick information leaflets and removal cards. These were distributed to orienteers via the clubs and are classified as "First Aid" expenditure.

Other areas of expenditure are self-explanatory.

Balance Sheet

The Association's cash position at the end of the Financial Year remains strong. The amount of assets less liabilities in 2020 was €175,361 as compared to €64,300 in 2019. This reflects the surpluses recorded in 2019 and 2020. At present, the Association's financial position is healthy.

IOA Archiving Project

The role of IOA Treasurer brought with it boxes of financial statements, invoices and other documents. In 2020 the IOA arranged for all historical financial statements to be scanned, archived and then shredded. Documents less than seven years old were retained, in line with Revenue Commissioners' guidelines on the retention of financial records. The volume of

financial records currently in the Treasurer's possession was reduced to one box. This project, in conjunction with the use of Xero to store invoices and other financial documents, should reduce the physical paperwork requiring storage by the Treasurer considerably. Ultimately the IOA will be an almost paperless organisation from a financial perspective.

Acknowledgements

I would like to take this opportunity to thank my colleagues on the Committee for their assistance in providing the information necessary to prepare the Association's Financial Records. Thanks to all of the orienteering community for your enthusiasm for participation in the sport during a very difficult year. Finally, a heartfelt thank you to Áine Joyce, Administrative Assistant, for her hard work all year and in particular for her patience and encouragement when introducing me to Xero.

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13th May 2021