



Annual General Meeting 2024

Treasurer's Report

Note: Information presented in this report is provisional and subject to confirmation by the auditors, Grogans Chartered Accountants.

Income and Expenditure

Orienteering Ireland (OI) reported a surplus of €54,796 for the Financial Year 1st January to 31st December 2023. While we recorded a deficit in 2022, this was due to a resumption of normal levels of activity following two years of lower than usual activity levels. It also reflected the delayed payment of capital grant funding, which was received in 2023 and contributed to the surplus.

The table below lists the income, expenditure, and surpluses for OI for the years 2010 to 2023 inclusive.

	Income (€)	Expenditure (€)	Surplus (€)
2023	312,437	257,640	54,796
2022	192,180	242,057	(49,887)
2021	166,430	151,527	9,903
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)

Income

Sport Ireland Grant Funding

OI recorded a total income of €312,437 in 2023. The main source of income was grant funding from Sport Ireland that provided a total of €230,900, equivalent to 74% of total. Grant funding received from Sport Ireland was subdivided the areas below:

- Core grant €85,000. The initial allocation was €80,000 and was received in two parts, in April and November. However, Sport Ireland announced that they had some additional resources available at the end of the year, and we received an additional €5,000 in December;
- Dormant Account Funding (DAF) €55,000 (received in two parts, December 2022 and November 2023);
- COVID Investment Grant/Restart Sport Grant €79,000 (received in December 2022);
- Women in Sport Grant of €11,900 consisting of a grant of €1,900 Her Outdoors Week grant received in June and general Women in Sport Grant of €10,000 received in July.

Sport Ireland has allocated OI a total of €139,600 in grant funding for 2024, broken down as below:

- €85,000 Core Grant;
- €54,600 DAF Programmes Grant.

The Core and DAF grants are paid in two instalments: the first part of the DAF grant (€48,600) was received in December 2023. The first allocation of the core grant (€42,500) has also been received. We anticipate payment of the second parts of these grants in Q3 of this year, subject to OI meeting Sport Ireland's governance and gender quota criteria.

OI has recently applied for grant funding of €15,540 for Women in Sport for 2024.

Mapping Grant

In 2022 we spent €41,424 on mapping, of which the vast majority was spent on LIDAR data and OCAD licences for the clubs. However, capital grant funding of €28,700 in this regard was not received from DTCAGSM until May 2023. This is shown as income under "Mapping". We have made an application in respect of 2024, and we hope to have a response from DTCAGSM by the end of this

month. We will be in contact with clubs in relation to their applications for LIDAR data as early as possible after receiving communication.

Other Income Streams

Affiliation fee income of €3,450 is comparable to that of 2022, €3,320.

In 2022 OI introduced a new system of Event Registration, where clubs would be invoiced by OI at the end of the year/early in 2023 for 2022's fixtures. This replaced the previous system where clubs paid for events in advance. This system remained in operation for 2023 and will continue to do so into the future. Event registration income in 2023 is slightly higher than 2022. I would like to remind any clubs that have yet to pay their event registration fees for 2023 to do so immediately.

Income associated with Orienteering Education, the Junior and High Performance Squads, and the DAF, Development and Orienteering Education programmes are discussed below.

Other sources of income are relatively minor and include contributions by attendees at courses and other events.

Expenditure

Representative Orienteering

Total net spending on our representative squads (Senior and Junior) was €32,427 or 13% of total expenditure. This was net of €6,149 contributed by the Junior Squad and their parents through contributions and various fundraising activities. Details of the spending and contributions by both squads are given below.

	OI Spend (€)	Contribution (€)	Net Cost (€)
HP Senior	13,267		13,267
HP Junior	25,309	6,149	19,160
Total	38,576	6,149	32,427

The costs include international competition (EOC, EYOC, JEC, JHI, JK, JWOC, SHI, WOC), training and gear. The Junior Squad's costs are higher than those of the Senior Squad as OI pays the expenses of adult leaders travelling with the teams, which is not usually necessary with the Senior Squad. The cost of competition generally reflects the cost of living in the country of competition, and consequently these were quite low in 2023. In 2023, members of the Junior Squad attended the Silva O-camp for the first time.

My thanks to the members of the Junior Squad and their parents, the various clubs and David Masterson for their efforts in fundraising: their activities. In addition, OI received a contribution from the Northern Irish Orienteering Association (NIOA) towards the costs of competition for Junior Squad athletes from Northern Ireland.

Income & Expenditure on Orienteering Programmes

The Dormant Account Fund (DAF) programme commenced in 2017. Its focus was on bringing orienteering to schools, primarily Delivering Equality of Opportunity in Schools (DEIS) schools. It is funded by the DAF and disbursed to OI in the form of a grant from Sport Ireland.

Since 2017 OI has expanded its offerings to schools and other organisations, and Local Sports Partnerships in particular. These programmes are funded through specific funds, such as DAF, and represent a significant amount of the work undertaken by our Regional Development Officers (RDOs), Déirdre Ní Challanáin and Mark Stephens. It is important to note that grant funding for these programmes is ring-fenced for these activities. OI would not be able to engage the services of the RDOs and some of our other service providers without this funding.

Their costs, as well as the costs of equipment, other tutor fees and mapping of schools and other areas for this programme, are included below. Orienteering Education courses organised by OI continue to act as an income stream for the organisation, as has been the case in recent years. These programmes have grown considerably since 2017 and this growth should continue into the future. Engaging the services of additional RDOs and other service providers will be key to this growth.

The RDOs also provide support for OI's Women in Sport programme, and grant funding is also used to provide maps for all-female and co-educational schools. OI also participates in wider Women In Sport programmes such as Her Outdoors Week and Women with Altitude. Activities such as these provide OI with an opportunity to build links with other NGBs.

	2021	2022	2023
	€	€	€
<i>Income</i>			
DAF General	50,000	32,000	50,000
DAF IT Accessibility		5,000	
DAF Youth Leadership		10,500	5,000
RTG-O Other Income	635		50
Orienteering Education	32,217	33,441	25,929
Development	2,522		9,922
Women in Sport		2,500	11,900
Total	85,374	83,441	102,801
<i>Expenditure</i>			
DAF Funded Programmes	35,444	53,361	40,438
DAF IT Accessibility		4,879	
DAF Youth Leadership		3,050	1,656
Orienteering Education	12,533	9,266	13,152
Development	11,890	15,176	18,889

Women in Sport	2,762	8,378	16,460
Total	62,629	94,110	90,595
Surplus	22,745	(10,669)	12,206

Re-Start Sport & Online Event Entry System

Since 2020 Sport Ireland has been providing NGBs with grant funding through a programme known as “Restart Sport” as a support to organisations in resuming their activities following the pandemic. In 2023 OI received €79,000 of Restart Sport funding, although it was the last year of that funding stream being made available. In 2023, OI spent €57,971 on Restart sport activities and equipment. It is proposed to spend the balance in 2024. The grant was spent on IT equipment, signage, branded clothing, promotional material, clocks and first aid kits for clubs.

An online event entry system, used by orienteers to pre-enter for events, was introduced in 2020 but continues to be used at events, although clubs now have the option of accepting payment on the day should they wish. The system uses Stripe and there is a fee associated with its use. At present OI is meeting the costs of that fee. Those fees, and other bank charges, totalled €2,153 and are comparable to the costs incurred in 2022 of €2,263.

Admin & Information Technology Costs

Costs associated with the general administration of the organisation are self-explanatory: they are listed below. These are met mainly from our Core Grant, and also from club-based income streams.

Accounting/Professional Services	€2,276
Affiliation Fees	€2,780
Contract Services	€35,594
General Administration	€5,326
Insurance	€5,770
IT/Software	€6,132
Promotion/Communications	€2,531
Rent & Rates	€2,806

OI's expansion in recent years has resulted in us investing in software packages to facilitate more secure communication, data storage and online accounting services. However, the move to the CLG model and changes to our constitution where we clearly indicate our "not for profit status" will allow us to avail of free software provided by companies such as Google and Microsoft. This will result in a saving of €2,000 per annum but the move must be completed in order for us to see those savings. We also undertook some work to upgrade our website during the year and will continue to do so into the future.

Major Event Costs

A Major Event Subvention of €1,500 was paid to CNOC in respect of IOC2023. In addition, there were costs associated with the AGM, purchase of trophies and other prizes, and controllers' expenses. Expenses in this area totalled €2,456.

Balance Sheet

The Association's cash position at the end of the Financial Year remains strong. The amount of assets less liabilities was €201,247.24 as compared to €146,092 in 2022. This reflects the surplus reported in 2023, whereas OI reported a deficit in 2022. OI's financial position is healthy.

Creditors at 31st December 2023 refers to payments outstanding at the end of the year that have since been made.

Transition to CLG

As mentioned by the Chairperson, OI intends to move to the Company Limited by Guarantee, CLG, model. This may require OI to open a new bank account, and there may be some associated disruption to our online payments system. I will do my best to minimise this. I'm also proposing to move to a model similar that used by Scottish Orienteering, where we would set up additional bank accounts to hold funds for specific purposes, including major projects.

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 the clubs for your prompt payment of funds, and to the orienteering community in general for your support. My thanks to our RDOs, Déirdre and Mark, for their hard work in developing the sport. Finally, I would like to acknowledge the work of our Operations Manager, Eric O'Brien, in leading the day-today work of the organisation.



Sarah Ní Ruairc

21st April 2024