

# Edinburgh Southern Orienteering Club

Scotland · Charity number SC049979

## Details

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Known as	ESOC
Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2020-02-24
Register	<a href="#">View on the OSCR register</a>

## Contact

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Address 1 Blinkbonny Terrace  
Edinburgh  
EH4 3LL

Website [esoc.org.uk](http://esoc.org.uk)

## Activities

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**Activities:** 'It carries out activities or services itself'

**Purposes:** 'the advancement of public participation in sport', 'the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended'

**What the charity does:** Edinburgh Southern Orienteering Club encourages participation in the sport of orienteering by running orienteering competitions at all levels, actively participating in activities of the Scottish Orienteering Association, providing training to children and adult orienteers, and running introductory public events.

**Beneficiaries:** 'No specific group, or for the benefit of the community'

**Objectives:** The SCIO's purpose is to foster, encourage, promote and develop public participation in the sport of orienteering (in all its forms and at all levels of ability), particularly among residents of Edinburgh and the surrounding area, including encouraging the growth of public participation in recreational orienteering and developing the provision of orienteering facilities and activities in these communities, and specifically: to promote the sport of orienteering for the long term sustainability of the club. to be a responsible, active, friendly and competitive club. to provide regular orienteering opportunities at all levels. and to develop pathways to support members to reach their potential.

## Geography

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- **Main operating location:** City of Edinburgh
- **Geographical spread:** More than one local authority area in Scotland

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-08-31	£23,155	£27,332	-	0
2024-08-31	£25,754	£27,219	-	0
2023-08-31	£21,280	£23,127	-	0
2022-08-31	£27,404	£25,444	-	0
2021-08-31	£11,344	£6,646	-	0

**Edinburgh Southern Orienteering Club**

Scotland - Charity number SC049979

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# Accounts

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## **Independent Examiner's Report to the Trustees of Edinburgh Southern Orienteering Club SCO49979**

I report on the accounts of the charity for the year ended 31 August 2025 which are set out on pages 6 to 9.

### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities

Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

### **Basis of independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

### **Independent examiner's statement**

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*Seonaid Anderson*

Name: Seonaid Anderson of Ander Tax Ltd

Date 30 March 2026

Relevant Professional qualification/professional body: Chartered Accountant, ICAS

Address: 21 West Port, Linlithgow EH49 7AY

**Edinburgh Southern Orienteering Club**

Scotland - Charity number SC049979

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# Accounts

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**EDINBURGH SOUTHERN ORIENTEERING CLUB**  
**TRUSTEES ANNUAL REPORT AND ACCOUNTS**

**Scottish Charity Number: SC049979**

**Year ended 31 August 2024**

Trustees' Annual Report for the period							
	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
<b>From</b>	1	Sept	2023	<b>To</b>	31	August	2024

**Reference and administration details**

**Charity name**  
**Other names charity is known by**  
**Registered charity number**  
**Charity's principal address**

Edinburgh Southern Orienteering Club
ESOC
SC049979
[REDACTED]

**Names of the charity trustees on date of approval of Trustees' Annual Report**

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	[REDACTED]	President	-	ESOC AGM
2	[REDACTED]	Treasurer	-	ESOC AGM
3	[REDACTED]	Club Captain	-	ESOC AGM
4	[REDACTED]	Secretary	-	ESOC AGM
5	[REDACTED]	Membership Sec.	-	ESOC AGM
6	[REDACTED]	Events	-	ESOC AGM
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

## Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

## Structure, governance and management

**Type of governing document**

Constitution. Available on ESOC website.  
(<https://www.esoc.org.uk/constitution>)

**Trustee recruitment and appointment**

Trustees are recruited from amongst the voting membership. Any voting member willing to act (except for members who are employees or are disqualified from acting as a trustee in terms of the Charities and Trustee Investment (Scotland) Act 2005) is eligible for election as a Trustee at the Annual General Meeting. The trustees retire each year but are eligible for re-election. Any vacancies on the board of trustees may be filled by the board until the Annual General Meeting.

## Objectives and activities

**Charitable purposes**

The SCIO's purpose is to foster, encourage, promote and develop public participation in the sport of orienteering (in all its forms and at all levels of ability), particularly among residents of Edinburgh and the surrounding area, including encouraging the growth of public participation in recreational orienteering and developing the provision of orienteering facilities and activities in these communities.

**Summary of the main activities in relation to these objects**

Main objectives are to:

- Promote the sport of orienteering for the long-term sustainability of the club.
- Be a responsible, active, friendly and competitive club.
- Provide regular orienteering opportunities at all levels.
- Develop pathways to support members to reach their potential.

## APPENDIX 1

### Achievements and performance

#### Summary of the main achievements of the charity during the financial period

Orienteering is a sport that involves using navigation skills to find controls marked on a highly detailed map. It offers great physical and mental challenge and is run in several formats that make it suitable for participants of all ages and levels of fitness. Edinburgh Southern Orienteering Club is a large, friendly and active club that seeks to foster and promote interest and participation in orienteering.

The principal activity of the club is to organise events that will provide opportunities for our members, members of other clubs, and the general public to orienteer at every level. Orienteering events take a great deal of planning and organisation to make them fun, safe and challenging. We develop the skills of our volunteers to allow them to plan appropriate courses across the terrain and deliver safe and interesting events. We maintain a great deal of specialist equipment needed for the infrastructure of every event we put on.

This year:

- There were 10 events in our core programme of local events across Edinburgh which take place in many types of areas throughout the community, from urban streets and parklands to nearby hills and forests. We foster an informal atmosphere at these to encourage newcomers, juniors and families to get started in the Sport.
- The club also organised 3 regional events in the South of Scotland Orienteering League and one national event in the Scottish Orienteering League. These attract orienteers from all over Scotland and also provide a pathway for beginner orienteers to improve their orienteering skills in more technical areas.
- Club members took key roles in the staging of the World Orienteering Championships (WOC) which took place in Edinburgh in 2024 and a central role in supporting 6 events in the WOC Tour (a companion series) attracting > 2000 competitors to Scotland to watch the WOC elite athletes in action.
- The club also delivered 8 events in the Edinburgh summer urban race series (Sprintelopes), 2 of which coincided with WOC and attracted many orienteers from overseas countries.

We also support our members in developing their orienteering skills with coaching, training sessions and subsidising training courses put on by Scottish and British Orienteering. This year members were crowned champions at all the major Scottish Championships and one of our senior lady members won her class at the British Championships. ESOC members have been selected to represent Scotland at all levels (Junior, Senior and Veteran) at UK events and at least one member has been included in the GB squad. We occasionally offer a degree of financial support for any junior members who are thus selected to cover training and travel costs.

## Financial review

### Brief statement of the charity's policy on reserves

The reserves policy seeks to balance spending income raised to further the purpose and objectives of the club with maintaining the minimum level of reserves to ensure continuity of events for members and provide time to adjust to a change in financial circumstances.

The trustees consider that a target reserve level of £4,000 is assessed as striking an appropriate balance between furthering the role and future of the club and maintaining operational integrity.

This policy will be reviewed by the trustees (in quorate) at least every year in August (prior to year-end financial reporting). If financial performance is materially impacted at any other point during the year, this may necessitate more frequent review by the trustees.

### Details of any deficit

None

### Donated facilities and services (if any)

Not applicable

## APPENDIX 2

### Other optional information

Please note that this is our fourth full year as a registered charity. We were incorporated on 24 February 2020 and all assets of the former unincorporated association were transferred to the SCIO on 14 March 2020. Our financial year runs from 1 September to 31 August in each year.

The accounts for the year ending 31 August 2024 were tabled and approved at the annual AGM (held on 16 October 2024 by Teams). This Trustees' Annual Report was completed in January 2024

As part of the process to compile this report, we have tabled, discussed and agreed its content at our trustee meeting on 4<sup>th</sup> February 2025.

## Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

<b>Signature(s)</b>		
<b>Full name(s)</b>		
<b>Position (e.g. Chair)</b>	PRESIDENT	
<b>Date</b>	8 April 2025	

Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	1	Sept	2023		31	Aug	2024

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
<b>A1 Receipts</b>						
Subscriptions	1,506				1,506	1,466
Map sales	105				105	148
Event Income	20,714				20,714	15,134
Closed event income	-				-	-
6-day event (2023)	530				530	488
Orienteering kit sales	1,185				1,185	1,375
Sundry income	850				850	1,971
Lotteries and Easyfundraising	319				319	698
Income from social events	545				545	
<b>A1 Sub total</b>	<b>25,754</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,754</b>	<b>21,280</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets	-				-	
Proceeds from sale of investments	-				-	
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>25,754</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,754</b>	<b>21,280</b>
<b>A3 Payments</b>						
Committee/AGM expenses	0				0	111
Newsletter	410				410	205
Social	1,026				1,026	0
Event expenditure	13,402				13,402	6,599
Map costs	1,675				1,675	5,548
Training courses	70				70	160
Repairs and renewals	485				485	403
Engraving ESOC trophies	288				288	249
British Orienteering Affiliation	80				80	157
Orienteering kit purchases	2,571				2,571	2,658
Computer software	2,330				2,330	398
Sundry expenses	1,896				1,896	2,909
Equipment purchased	1,945				1,945	1,405
Costs for permanent course maps	44				44	0
Relay and CSC entries	997				997	2,325
<b>A3 Sub total</b>	<b>27,219</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>27,219</b>	<b>23,127</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets	-				-	
Purchase of investments	-				-	
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>27,219</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>27,219</b>	<b>23,127</b>
<b>Net receipts / (payments)</b>	<b>(1,465)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,465)</b>	<b>(1,847)</b>
<b>A5 Transfers to / (from) funds</b>						
<b>Surplus / (deficit) for year</b>	<b>(1,465)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,465)</b>	<b>(1,847)</b>

## Section B Statement of balances

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
<b>B1 Cash funds</b>	Cash and bank balances at start of year	15,281				15,281	17,129
	Surplus / (deficit) shown on receipts and payments account	(1,465)				(1,465)	(1,848)
						-	
						-	
	<b>Cash and bank balances at end of year</b>	<b>13,816</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,816</b>	<b>15,281</b>
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	1
	Details				Fund to which asset belongs	Market valuation	Last year
<b>B2 Investments</b>	N/A					to nearest £	to nearest £
						Total	-
	Details		Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year	
<b>B3 Other assets</b>	Equipment		Unrestricted		2,789	2,899	
	Maps		Unrestricted		5,397	7,268	
	Kit stock		Unrestricted		1,284	990	
	Debtors		Unrestricted		0	0	
	Cash		Unrestricted		0	0	
	Prepaid expenditure		Unrestricted		0	0	
						Total	9,470
	Details		Fund to which liability relates	Amount due	Last year		
<b>B4 Liabilities</b>	Creditors		Unrestricted	0	0		
	Advanced Income		Unrestricted	0	0		
				Total	-	0	
	Details		Fund to which liability relates	Amount due (estimate)	Last year		
<b>B5 Contingent liabilities</b>	N/A						
				Total	-	-	
Signed by one or two trustees on behalf of all the trustees	Signature		Print Name		Date of approval		
					08/04/25		

## **Notes to the Accounts**

### **Receipts and activity**

2023//4 had a full complement of events organised.. The following 22 orienteering events were held: -

E22	28/8/2024	Exchange and The New Town (Sprintelope Extra!)
E21	21/8/2024	Portobello (Sprintelope Extra!)
E20	18/8/2024	Saughton Park (Ultrasprint)
E19	7/8/2024	Baberton (Sprintelope)
E18	20/7/2024	Figgate Park (Local)
E17	17/7/2024	Pollock Halls & Newington (Sprintelope)
E16	22/6/2024	Davidsons Mains Park and Royal High School (Local)
E15	19/6/2024	Astley Ainslie (Sprintelope)
E14	9/6/2024	North Pentland Hills (SOL)
E13	5/6/2024	Penicuik Ladywood (Sprintelope)
E12	18/5/2024	Saughton Park (Local)
E11	24/4/2024	Alnwickhill (Sprintelope)
E10	13/4/2024	Blackford Hill (Local)
E9	10/4/2024	Portobello (Sprintelope)
E8	23/3/2024	Mary Erskine School & Ravelston Woods (Local)
E7	10/3/2024	Dalkeith Park (SoSOL)
E6	10/2/2024	Lauriston Castle (Local)
E5	13/1/2024	Cammo (Local)
E4	9/12/2023	Bush Estate (Festive Score)
E3	19/11/2023	Corstorphine Hill (SoSOL)
E2	21/10/2023	Bonaly Park (Local)
E1	17/9/2023	Cademuir (SoSOL)

ESOC members were heavily involved in the running of the World Sprint Championships in many roles with a very heavy workload, both administrative and organisational. The WOC tour and other associated events for visitors to Edinburgh were very successful and introduced some new members to the club.

Turfing also continued this year. It uses the key orienteering skills of navigation and fitness. Both MBO and Turf have the potential to introduce new members to the club.

### **Payments**

Continued maintenance and replacement of equipment. The electronic timing equipment and associated computer systems were maintained and upgraded.

Payments were at normal levels this year. The bank balance is very positive at year end.

### **Plans for future periods.**

We will be focusing on the raised profile of the sport within Edinburgh following from the World Championships in 2024 and looking to introduce more newcomers to orienteering. Alongside this, our core popular activities such as local Saturday events, coaching and socials will continue.

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**Independent Examiner's Report to the Trustees of  
Edinburgh Southern Orienteering Club  
Scottish Charitable Incorporated Organisation (SCIO)**

**Charity Number SC049979**

I report on the accounts of the charity for the year ended 31<sup>st</sup> August 2024.

**RESPECTIVE RESPONSIBILITIES OF OFFICE BEARERS AND EXAMINER**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether any particular matters have come to my attention.

**BASIS OF INDEPENDENT EXAMINER'S STATEMENT**

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**INDEPENDENT EXAMINER'S STATEMENT**

In the course of my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounting Regulationshave not been met, or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Although I am a member of the SCIO and pay an Annual Subscription, I am not involved in the management and administration of the charity, nor do I have any close relationship with any of the charity trustees. I believe I have the required skills and experience to carry out a competent examination of the accounts.



6<sup>th</sup> May, 2025