

REGISTERED NUMBER: 01606472 (England and Wales)

Financial Statements

for the Year Ended 31 December 2025

for

British Orienteering Federation Limited

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for the Year Ended 31 December 2025**

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British Orienteering Federation Limited

Company Information
for the Year Ended 31 December 2025

DIRECTORS:

D J Birtwistle
A N Robinson
D L Rosen
P Tryner
A Howe
P M Brooke
K Willdig
Z Randall
R Woods
J C Albert
G Peers

SECRETARY:

P M Brooke

REGISTERED OFFICE:

Scholes Mill
Old Coach Road
Tansley
Matlock
Derbyshire
DE4 5FY

REGISTERED NUMBER:

01606472 (England and Wales)

AUDITORS:

Bates Weston Audit Ltd
Statutory Auditors
Chartered Accountants
The Mills
Canal Street
Derby
DE1 2RJ

British Orienteering Federation Limited (Registered number: 01606472)

Balance Sheet
31 December 2025

	Notes	2025 £	£	2024 £	£
FIXED ASSETS					
Tangible assets	4		4,356		846
CURRENT ASSETS					
Debtors	5	59,824		66,790	
Cash at bank		616,607		657,641	
		<u>676,431</u>		<u>724,431</u>	
CREDITORS					
Amounts falling due within one year	6	202,688		226,062	
		<u>202,688</u>		<u>226,062</u>	
NET CURRENT ASSETS			<u>473,743</u>		<u>498,369</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>478,099</u>		<u>499,215</u>
RESERVES					
General reserve			<u>478,099</u>		<u>499,215</u>
			<u>478,099</u>		<u>499,215</u>

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on ~~20/05/2026~~..... and were signed on its behalf by:



.....
R Woods - Director

Notes to the Financial Statements
for the Year Ended 31 December 2025

1. STATUTORY INFORMATION

British Orienteering Federation Limited is a private company, limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

The principle activity of the Company during the year continued to be that of the administration and development of the sport of orienteering in the United Kingdom and Isle of Man.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Critical accounting judgements and key sources of estimation uncertainty

Preparation of the financial statements requires management to make significant judgements and estimates. The items in the financial statements where these judgements and estimates have been made include:

Third party event income

Events organised and operated by third parties are not the responsibility of the British Orienteering Federation. Therefore only levy income relating to the event payable to British Orienteering Federation is recognised in these financial statements. Where British Orienteering Federation is entitled to a share of event profits this is recognised when the profit is reasonably certain.

Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

Grant income

Grant income is recognised in line with related expenditure of the grant.

Membership and Levy Income

Membership income is recognised in the period to which it relates and levies are recognised when they become due.

Event income

Event income represents entry fees and other income derived from events staged by or on behalf of British Orienteering (JK Festival and British Championships). This income is recognised in the period in which the event takes place.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Fixtures and fittings	- 10% straight line
(including Computer equipment)	- 33% straight line

Notes to the Financial Statements - continued
for the Year Ended 31 December 2025

2. ACCOUNTING POLICIES - continued

Taxation

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the Company operates and generates income.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

Going concern

The directors have a reasonable expectation that the Company will be able to continue as a going concern for the foreseeable future, and for this reason continue to adopt the going concern basis in preparing the financial statements. The directors consider the foreseeable future to be 12 months from the date that the financial statements are signed and have prepared financial forecasts which show that suitable facilities are available to provide adequate ongoing finance consistent with these forecast requirements. The directors have concluded that the company remains a going concern and have accordingly prepared these financial statements on the going concern basis.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 15 (2024 - 14).

4. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 January 2025	5,062
Additions	6,533
	<hr/>
At 31 December 2025	11,595
	<hr/>
DEPRECIATION	
At 1 January 2025	4,216
Charge for year	3,023
	<hr/>
At 31 December 2025	7,239
	<hr/>
NET BOOK VALUE	
At 31 December 2025	4,356
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At 31 December 2024	846
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5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	5,342	2,927
Other debtors	13,515	31,502
Prepayments and accrued income	40,967	32,361
	<hr/>	<hr/>
	59,824	66,790
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Notes to the Financial Statements - continued
for the Year Ended 31 December 2025

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	6,056	12,120
Tax	2,544	2,861
Social security and other taxes	14,237	12,841
Other creditors	13,426	13,153
Accruals and deferred income	166,425	185,087
	<u>202,688</u>	<u>226,062</u>

Accruals and deferred income includes deferred membership subscriptions. Membership runs for the calendar year. Subscriptions are collected by direct debit and similar payments before the end of the previous year from members renewing their membership.

7. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2025	2024
	£	£
Within one year	7,079	6,600
Between one and five years	957	-
	<u>8,036</u>	<u>6,600</u>

8. DISCLOSURE UNDER SECTION 444(5B) OF THE COMPANIES ACT 2006

The Report of the Auditors was unqualified.

Wayne Thomas FCA (Senior Statutory Auditor)
for and on behalf of Bates Weston Audit Ltd

9. PENSION COMMITMENTS

The company operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the Company in an independently administered fund. The pension cost charge represents contributions payable by the Company to the fund and amounted to £10,422 (2024: £11,262).

10. APPLICATIONS OF GRANTS

	Brought forward from 2024	Grant received	Grant spend 2025	Carried forward to 2026
	£	£	£	£
Sport England	66,899	230,927	(245,783)	52,043
Sport Northern Ireland active clubs	(164)	47,279	(43,484)	3,631
Civil Service Sports Council	0	5,660	(4,068)	1,592
	<u>66,735</u>	<u>283,866</u>	<u>(293,335)</u>	<u>57,266</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2025

11. COMPANY STATUS

The company is limited by guarantee and does not have share capital. Every member of the Company (as defined in the Articles of Association) undertakes to contribute to the assets of the Company in the event of the same being wound up while he/she is a member, or within one year after he/she ceases to be a member, for payment of the debts and liabilities of the Company contracted before he/she ceases to be a member, and the costs, charges and expenses of winding up, and for the adjustment of the contributors among themselves, such amount as may be required not exceeding 50p (fifty pence).