



Treasurer's Report 2020-21



Overall CLOK's financial position for the year ending 30th September 2021 remains healthy. Highlights:

- There was an overall increase of £5,000 partly as a result of JIRCS / OO and partly as a result of a cash payment of £2,000 from NEOA when SI kit (*and future responsibility for maintaining SI kit*) was redistributed to clubs.
- Of note – JIRCS /OO made approximately £1,500 profit.
- We are owed £2,143 from online entry system accounts.
- Annual turnover was around £10,000, and our assets (including clothing stock) stand at £38,000.
- The Club and Schools Development officers are subsidised by an Orienteering Foundation grant and schools' payments respectively. It is too soon to demonstrate whether these posts are self-funding but they were taken on "at risk" given the significant cash reserves of the club. It is actually anticipated that the school work (replacing "ODP") will generate a surplus and that the Club Development role will demonstrate its benefits in increased activities and membership rather than a cash surplus.
- We have this year applied to HMRC for Community Amateur Sports Club status, but this has been much delayed since the application in April ("due to Covid"). This will give us a formal HMRC status and protect us from being taxed on any surplus we generate.
- We have this year (thanks to Alastair Mackenzie) moved to an online entry system. This has numerous advantages but is quite onerous to maintain and it does break the direct link between cash received and individual event finances.^[1]

2022 Membership Fees

At the AGM we agree the CLOK membership fees for the next year. The fees have not increased for the last six years. Given we want to attract members, and the relatively small contribution membership fees have on our overall income (membership fees are only 15% of event income for example), and after discussion at CLOK Committee, I propose the 2022 CLOK membership fees remain at current levels:

- **Juniors: £3.50**
- **Seniors: £7.00**
- **Family: £8.50**

2022 Event Entry Fees

Fees were increased last year to offset toilet and access fees in particular. Given our current assets I suggest that these are not increased again this year.

- **Level C Juniors: £2.50 Seniors: £8.50 for British Orienteering members and £10 for non-members**
- **Level D Juniors: £2 Seniors: £5**

I would also suggest that the members give the Committee the authority to:

- (a) increase the entry fees for specific events where this is necessary to cover higher-than-normal costs; e.g. for access permission or parking, and
- (b) waive the £1.50 surcharge for non-members of British Orienteering while the club's online entry system is being used.

^[1] The online entry system records the entry fees that have been charged to participants in each individual event. However, if an account holder fails to pay off the balance in their account then the resulting "bad debt" is attributed to the entry system as a whole rather than to particular event(s).

Notes:

- The Level D events are the New Year Team Score and the Summer and Autumn series.
- The “Juniors” fees are also charged for students and unwaged.
- The online entry system is unable to charge different entry fees for British Orienteering members and non-members. It only allows for two entry fees for each event – one for Seniors and one for Juniors.
- Waiving the surcharge for non-members of British Orienteering will help to support the club’s efforts to attract new members.

Thanks to Lorraine Batts for independently reviewing the accounts.

**Richard Rigby
October 2021**