

SCOTTISH ATHLETICS LIMITED

A company limited by guarantee

YEAR ENDED 31 MARCH 2026

FINANCIAL STATEMENTS

Company Number: SC217377

Scottish Athletics Limited

Year ended 31 March 2026

COMPANY INFORMATION

Directors

John Rodger	(President)
David Ovens	(Chair)
Colin Hutchison	(Chief Executive Officer)
Diane Ramsay	
Alistair Aitchison	
Helen Fallas	
Michael Johnston	
Eilidh Doyle	
Terry O'Hare (resigned 16/03/2026)	
Jill O'Neil	
Chuxx Onyia	
Graeme Oudney (appointed 15/05/2026)	
Christopher Grant (appointed 24/06/2026)	

Secretary

Laura McCallum (resigned 27/09/2025)
Claire McCracken (appointed 23/06/2026)

Company Number

SC217377

Registered Office

Laurie Liddell Clubhouse
42 Peffermill Road
Edinburgh
EH16 5LL

Auditors

MHA
Statutory Auditor
6 St Colme Street
Edinburgh
EH3 6AD

Scottish Athletics Limited

Year Ended 31 March 2026

REPORT OF THE DIRECTORS AND STATEMENT OF DIRECTORS' RESPONSIBILITIES

The directors present their report and financial statements for the year ended 31 March 2026.

Principal Activities

The company's principal activity is to act as the governing body for athletics in Scotland and as such to foster, develop and lead the sport of athletics in Scotland. Our role is to provide clear strategic leadership for the sport, support our members (athletes, clubs, coaches, officials and event organisers) and facilitate the continued growth and development of the sport.

Building a Culture of Success (2023-2027) sets out the strategic initiatives delivered by scottishathletics to ensure the organisation continues to be successful in fulfilling these principal activities for our membership. The reporting year marks the third year of delivery of the four-year strategy.

Aligned to our continued ambitions to modernise the organisation and sport, JustGo was launched in June 2025 providing a new customer relationship management system for scottishathletics. JustGo provides a modern, fit-for-purpose platform for the future growth and development of our systems to benefit and improve support for our members.

There was a significant change to the rules of the sport in the reporting year with the introduction of new age groups which were implemented in Scotland from the 1st January 2026. The changes were made following consultation with the sport over the two previous reporting years and bring Scotland into line with the age groups for World Athletics.

Our support for member clubs continues to be core to the work of scottishathletics. Whilst Club Together still remains the key programme for driving growth and development in clubs, the reporting year also saw the launch of "Let's go", a vibrant and inclusive athletics programme designed to support affiliated clubs, local authorities and partners in welcoming more people into the sport. Significant changes were introduced to the jogscotland programme with the introduction of group registration and the optional premium membership for individuals.

From a performance perspective, it has been another outstanding year for Scottish athletes on the international stage. Among the highlights, Josh Kerr successfully defended his World Athletics Indoor Championships 3000m title, winning gold in Torun, Poland. Neil Gourley was selected as captain of the GB & NI team for the World Athletics Indoor Championships in Nanjing, China, where he also secured his first World Championship medal with silver in the 1500m. Jake Wightman claimed silver in the 1500m at the World Championships in Tokyo. At the World Para Athletics Championships, Melanie Woods won the first World Para Championship medals of her career with bronze in both the T54 Women's 800m and 1500m, while Finlay Menzies earned bronze in the T72 100m final. Megan Keith also delivered an excellent performance to secure silver at the European Cross Country Championships in Lagoa, Portugal.

An updating of the company's Articles of Association was approved by the membership at the 2025 Annual General Meeting (AGM). Within the reporting year the organisation also completed an independent governance audit undertaken by BDO and achieved an overall rating of "meeting standards".

The Board of Directors continue to work closely with the CEO and Senior Management Team to provide leadership and support in ensuring the organisation maintains high standards of delivery and is preparing effectively for the future.

Statement of Directors' Responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Scottish Athletics Limited

Year Ended 31 March 2026

REPORT OF THE DIRECTORS (continued)

Financial Review

The company has recorded a deficit for the year of £70,504 (2025 - £3,529 surplus) with reserves at 31 March 2026 of £341,872 (2025 - £412,376).

Whilst the organisation planned for a deficit in the financial year, the final results delivered a higher deficit than expected.

The total income of the company was £2,658,694 (2025 - £2,605,523) with grant funding providing 55%, membership and event income 38%, marketing and sponsorship 3% and other sources 4%.

Whilst income has increased year-on-year, expenditure has increased at a more significant rate which has led to a higher than budgeted deficit. Investment funding from sportscotland is allocated primarily to staff costs, administration, development work, and to international performance and competition, with the balance of funding required to be generated from commercial income and sponsorship, membership or generated through activity.

As stated previously, we seek to achieve a reserve of a minimum of three months operating costs. With the significant increase in costs that we have experienced in recent years, coupled with the deficit in this financial year, further work is required to improve the overall financial position of the organisation and increase our reserves.

Scottish Athletics is a company limited by guarantee incorporated on 28/03/2001. The company was established under a Memorandum of Association which established the objects and powers of the company and is governed by the Articles of Association.

Directors

At the Annual General Meeting on Saturday 27th September 2025, the members approved the nomination of David Ovens to serve as Chair for a further four-year term and Jack McConnell was re-elected as Honorary President for a further year.

At the end of March 2026, Terry O'Hare resigned from the Board of Directors and was replaced by Graeme Oudney who has served as the Chair of the organisations Audit & Risk Committee for the last two years..

Board members may serve a maximum of two terms of four years on the Board. However, a Board member may serve on the Board for a maximum of 12 years if appointed Chair or President. The Chief Executive Officer is also a Board Director.

Those Board members representing the Commissions are subject to re-election annually. All other Board members (excluding the Chief Executive Officer) are subject to retirement by rotation after they have been in office for four years or eight years following a reappointment.

Membership

At 31 March 2026, 165 Clubs and Associates were in membership of the company (2025 - 165) and there were 12,265 members of Athletics Scotland, the membership scheme of Scottish Athletics (2025 - 13,613). Whilst this shows a decline in membership the drop-off was actually a result of the change in customer relationship management system and cleansing of the data.

Club affiliation data for 2025/26 shows that membership in the sport is continuing to grow with 18,964 members (+4%) in clubs

Auditors

At the 2025 AGM, MHA were reappointed by the membership as the auditor for scottishathletics

Statement as to Disclosure of Information to Auditors

The Board Members who were in office on the date of approval of these financial statements have confirmed, as far as they are aware, that there is no relevant audit information of which the auditors are unaware. Each of the Board Members have confirmed that they have taken all the steps that they ought to have taken as Board Members in order to make themselves aware of any relevant audit information and to establish that it has been communicated to the auditor.

Small Company Rules

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

David Ovens

By order of the Board
David Ovens
Chair

6th August 2026

Scottish Athletics Limited

Year Ended 31 March 2026

Independent Auditor's Report to the Members of Scottish Athletics Limited

Opinion

We have audited the financial statements of Scottish Athletics Limited (the 'company') for the year ended 31 March 2026 which comprise the profit and loss account, balance sheet and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in the preparation of the company's financial statements is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Company's affairs as at 31 March 2026 and of the Company's profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our ethical responsibilities in accordance with those requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The directors are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements. .

In the light of the knowledge and understanding of the Company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Scottish Athletics Limited

Year Ended 31 March 2026

Independent Auditor's Report to the Members of Scottish Athletics Limited (continued)

Responsibilities of directors

As explained more fully in the directors' responsibilities statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- Enquiry of management and those charged with governance around actual and potential litigation and claims;
- Considering the risk and opportunity of irregularities including fraud within the entity and directing our audit testing accordingly;
- Enquiry of entity staff in compliance functions to identify any instances of non-compliance with laws and regulations;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias;
- Reviewing minutes of meetings of those charged with governance;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the financial statements is located on the FRC's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the Company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Alan Downie

Alan Downie CA
(Senior Statutory Auditor)
for and on behalf of MHA, Statutory Auditor
Edinburgh, United Kingdom
6th August 2026

MHA is the trading name of MHA Audit Services LLP, a limited liability partnership in England and Wales (registered number OC455542)

Scottish Athletics Limited

Profit and Loss Account

For the year ended 31 March 2026

	Notes	2026	2025
		£	£
Income			
Income from grant funding		1,448,227	1,442,217
Income from marketing and sponsorship		81,889	86,162
Income from membership and from events		1,011,942	952,964
Other income		116,636	124,180
Total operating income		2,658,694	2,605,523
Expenditure			
Administrative costs		877,528	839,691
Events and programme costs		1,780,014	1,725,279
Membership scheme costs		41,222	12,012
Marketing and fundraising costs		50,928	50,707
Total operating expenditure		2,749,692	2,627,689
Operating surplus/(deficit)	2	(90,998)	(22,166)
Interest receivable		20,494	40,884
Surplus/(deficit) for the year before taxation		(70,504)	18,718
Taxation		-	(15,189)
Surplus/(deficit) for the year		(70,504)	3,529

Scottish Athletics Limited**Balance Sheet****For the year ended 31 March 2026**

	Notes	2026	2025
		£	£
Fixed assets			
Investments	5	12,931	12,931
Tangible Assets	6	39,753	27,530
		<u>52,684</u>	<u>40,461</u>
Current assets			
Debtors	7	171,625	211,486
Cash at bank and in hand		570,046	870,674
		<u>741,671</u>	<u>1,082,160</u>
Creditors: amounts falling due within one year	8	(452,483)	(710,245)
Net current assets		289,188	371,915
Total assets less current liabilities		<u>341,872</u>	<u>412,376</u>
Creditors: amounts falling due in more than one year	9	-	-
Net assets		<u>341,872</u>	<u>412,376</u>
Reserves	10	<u>341,872</u>	<u>412,376</u>

The financial statements have been prepared in accordance with the provision applicable to companies subject to the small companies regime, and were approved and authorised for issue by the board on 6th August 2026 and signed on its behalf by:



David Owens
Chair
6th August 2026

Scottish Athletics Limited**Notes to the financial statements****For the year ended 31 March 2026****1. ACCOUNTING POLICIES****Basis of preparation**

The financial statements have been prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £. Scottish Athletics is a company limited by guarantee incorporated in Scotland. The registered office is as noted in page 1. The financial statements are prepared under the historical cost convention and in accordance with the provisions of FRS102 Section 1A small entities, including some enhanced disclosures, and the Companies Act 2006.

Going concern

As at 31 March 2026 the company had net current assets of £289,188 (2025 - £371,915). Having reviewed the financial projections to 30 September 2026 and on confirmation of indicative funding for the period to March 2027, the Directors are satisfied the going concern basis is appropriate.

Recognition of income

Income is credited in the accounts on the date of receipt, except for subscriptions, fees and grants received in advance that are credited in the year in which they fall due.

Should grant income received during the financial period be unspent during that period, the position is discussed with the funders and subject to the agreement of the organisation providing that income, the sums concerned will be deferred and utilised to meet appropriate business needs in subsequent financial periods.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is calculated to write off evenly the cost of fixed assets over their expected useful life, as follows:

Computer equipment	- 4 years
Other office equipment	- 4 years
Furniture and Fittings	- 10 years

Website design and content development costs are capitalised to the extent that they lead to the creation of an enduring asset delivering benefits at least as great as the amount capitalised. The website costs are depreciated on a straight line basis over three years following completion of the development work. Grant income in respect of the development is released to the Profit and Loss account over the same three year period.

Investments

Fixed asset investments are held at cost less provision for diminution in value.

Pensions

The company operates a group pension scheme, contributing a fixed percentage of each employee's salary to an individual pension plan. Costs in respect of this are charged to the Profit and Loss account in the period they are incurred.

Leased assets

The annual rentals on operating leases on equipment and vehicles, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

Taxation

The tax currently payable is based on taxable profit for the year.

Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks and other short-term liquid investments with original maturities of three months or less.

Scottish Athletics Limited**Notes to the financial statements****For the year ended 31 March 2026****Financial instruments**

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Basic financial assets

Basic financial assets, which includes debtors and cash and bank balances, are measured at transaction price including transaction costs.

Basic financial liabilities

Basic financial liabilities, including creditors and loans, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised costs, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Judgements and estimation of uncertainty

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

In preparing these financial statements, the directors have made the following judgements and estimates:

- Determine whether leases entered into by the company as a lessor are operating or finance leases. These decisions depend on an assessment of whether the risks and rewards of ownership have been transferred from the lessor to the lessee on a lease by lease basis.
- Tangible fixed assets are depreciated over a period to reflect their estimated useful lives. The applicability of the assumed lives is reviewed annually, taking into account factors such as physical condition, maintenance and obsolescence.
- Fixed assets are also assessed as to whether there are indicators of impairment. This assessment involves consideration of the economic viability of the purpose for which the asset is used.

2. OPERATING SURPLUS/(DEFICIT)

	2026	2025
	£	£
Operating surplus/(deficit) is stated after charging:		
Auditors' remuneration	12,396	12,000
Pension costs	73,659	70,731
	<hr/>	<hr/>

3. TAXATION

	2026	2025
	£	£
Corporation tax charge	-	15,189
	<hr/>	<hr/>

Scottish Athletics Limited

Notes to the financial statements

For the year ended 31 March 2026

4. DIRECTORS EMOLUMENTS

The directors' aggregate emoluments in respect of qualifying services were:

		2026	2025
		£	£
Emoluments receivable	Remuneration	83,343	90,463
	Pension	4,894	4,798
		<u> </u>	<u> </u>

As at 31 March 2026 retirement benefits were accruing to one director in respect of money purchase pension schemes.

The average number of employees during the year was 59 (split between 24 full time and 35 part time) (2025: 55 - 22 full time and 33 part time). This included 22 part-time Club Together Officers.

5. INVESTMENTS

	2026	2025
	£	£
At 1 April 2025 and 31 March 2026	12,931	12,931
	<u> </u>	<u> </u>

Investments at the year ended 31 March 2026 relate to the McLanaghan Trust.

6. TANGIBLE FIXED ASSETS

	Office Equipment £	Computer Equipment £	Website £	Total £
Cost				
At 1 April 2025	2,237	4,500	83,048	89,785
Additions		1,019	21,608	22,627
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 March 2026	2,237	5,519	104,656	112,412
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Depreciation				
At 1 April 2025	419	281	61,555	62,255
Charge for year	559	1,316	8,529	10,404
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 March 2026	978	1,597	70,084	72,659
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net book value				
At 31 March 2026	1,259	3,922	34,572	39,753
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 March 2025	1,818	4,219	21,493	27,530
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Scottish Athletics Limited**Notes to the financial statements****For the year ended 31 March 2026****7. DEBTORS**

	2026	2025
	£	£
Trade debtors	-	108,781
Other debtors	66,057	894
Prepayments	105,568	98,096
VAT debtor	-	3,715
	171,625	211,486

8. CREDITORS - Amounts falling due within one year

	2026	2025
	£	£
Trade creditors	-	195,838
Corporation Tax	65	15,254
Trust fund creditors	12,177	12,177
Other creditors	41,158	38,835
Deferred income	171,667	296,630
Accrued charges	147,004	81,013
Pension charges	14,589	11,837
Other taxation and social security	32,327	33,661
VAT creditor	8,496	-
COVID-19 Recovery Fund Loan - sportscotland	25,000	25,000
	452,483	710,245

9. CREDITORS - Amounts falling due in more than one year

	2026	2025
	£	£
COVID-19 Recovery Fund Loan - sportscotland	-	-
	-	-

The loan is made on an interest free basis, repayable in installments, with the first instalment due on 1st April 2024 and thereafter every six months until paid in full. Early repayment can be arranged with mutual consent.

10. RESERVES

	2026	2025
	£	£
Prior year balance carried forward	412,376	408,847
Surplus/(deficit) for the current year	(70,504)	3,529
	341,872	412,376

Scottish Athletics Limited**Notes to the financial statements****For the year ended 31 March 2026****11. COMMITMENTS UNDER OPERATING LEASES**

Total future minimum lease payments under non-cancellable operating leases for each of the following periods are as follows:

	2026	2025
	£	£
Less than one year	12,593	11,593
In two to five years	5,593	11,186
	<u>18,186</u>	<u>22,779</u>

12. RELATED PARTY TRANSACTIONS

A number of directors were involved in clubs where levies and affiliation fees were paid to Scottish Athletics in the year. There is a long standing arrangement with 3-56 Media where Terence O'Hare is shareholder and director, to provide print services under normal commercial terms that pre-dates his appointment to the Board of Scottish Athletics. David Ovens donated to Scottish Athletics, his remuneration for being on the UK Athletics board.

13. ULTIMATE CONTROLLING PARTY

The organisation is controlled by its Club and Associate members who are entitled to mandate one delegate each to attend any General Meeting, speak and vote on their behalf.