



**Special
Olympics**
Ireland



Special Olympics Ireland

Annual Report and Financial Statements



2021

Directors and Other Information

Directors:

Brendan Whelan (Chairperson)
Helena Walsh (Secretary)
Donal Courtney (Treasurer) (appointed 27th February 2021)
Maura Donovan
Dr Nazih Eldin
Francis Fitzgerald
Carolyn Jones
Proinsias Kitt (Treasurer) (retired 19th June 2021)
Paul Malone
Mary Moran
Mary O'Brien (retired 19th June 2021)
Brendan O'Brien (appointed 16th October 2021)
Jim Pow
Geraldine Ryan Meagher
Aengus Sheerin

Other Information

Company Number: 228545

Charity Number (RoI): 200 16 883

Charity Tax Number (RoI): CHY 7556

Charity Tax Number (NI): IE00009 REGISTERED

Head Office: Sport Ireland Campus, Snugborough Road, Blanchardstown, Dublin 15. D15 PC63

Investment Managers: Brewin Dolphin, Grand Canal Dock, Dublin 2. DO2 KV60

Bankers: Bank of Ireland 50-55 Lower Baggot Street Dublin 2, D02 XW14

Auditors: Mazars, Block 3 Harcourt Centre, Harcourt Road, Dublin 2, D02 A339

Solicitors: Mason Hayes & Curran, South Bank House, Barrow Street, Dublin 4 D04 TR29



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Welcome from our Chairman and CEO



Brendan Whelan
Chairman



Matt English
CEO

Welcome to our 2021 Annual Report. Over the last 12 months, our work was well and truly put to the test. Again, like 2020, it brought more than its fair share of challenges, which forced countless events to be cancelled or deferred and our cherished clubs to be closed to physical activities for much of the year.

We hope you share our profound sense of pride at how Special Olympics Ireland has been able to step-up to address many of these setbacks. So much was done to ensure that our athletes, their coaches and families could stay engaged, active and healthy. We hope that during the darkest hours of the pandemic that our stakeholders did not feel alone, but very much connected to their wider Special Olympics family.

There were many wonderful highlights this year, as we continued to drive forward with implementation of our new 2025 Strategy. You can see a snapshot of highlights from 2021 in the 'At a Glance' section.

We look forward to the year ahead and hopefully to a much busier sporting calendar. We plan to host numerous Advancement Competitions to select Team Ireland for the 2023 Special Olympics World Summer Games in Berlin.

We are determined to support all our clubs to re-open for business-as-usual, leveraging off the "Let's Get Back" campaign, launched by Sport Ireland and Healthy Ireland in October of 2021. We fully expect to welcome many new athletes through our Young Athletes Programme and via our new Inclusive Club Model, working together with other National Governing Bodies with whom we have forged partnerships.

We anticipate further organic growth in some of our existing affiliated clubs too. We very much look forward to transitioning out of COVID-19 and forging a newer and brighter future with so many new enhancements and efficiencies gained through investments made in our infrastructure.

Our Board and its various committees play a vital role in providing oversight of Special Olympics Ireland's governance and strategic direction. Every

effort is taken to provide the highest levels of transparency possible. This year, even more demands than usual were placed on staff and board members and they responded with exceptional leadership. We would like to take this opportunity to recognise the outstanding contribution of outgoing Board Members, Proinsias Kitt and Mary Lally, who served the organisation so well for six years and we welcome in our new appointees to the Board, Donal Courtney, appointed as Treasurer, and Dr Brendan O'Brien who has been appointed Chairperson of our Governance Committee.

I would like to say a special thank you to our sponsors, partners, funders and all who have supported us financially and in-kind this year. Their unwavering commitment to Special Olympics Ireland is very much appreciated and helped to sustain us through this difficult period. A special note of thanks to our multi-annual partners including eir,



Gala Retail, Johnson & Johnson, Kerry Group and the JP McManus Benevolent Fund. The Council of Patrons under the leadership of Chairman, Denis O'Brien, never fail to make a real positive difference to Special Olympics Ireland.

Special Olympics Ireland benefits hugely from public sector support too. Sport Ireland and Sport Northern Ireland continued to provide essential core funding as well as a range of supports to improve governance and efficiencies. Vital COVID-19 resilience financial supports were provided during the year, including the Employer Wage Subsidy Scheme as well as a COVID-19 grant from Sport Ireland before the end of the year. Other key public sector partnerships include the Health Services Executive, Department of Rural and Community Development with Pobal grant funding and the Department Employment Affairs and Social Protection. We are also grateful

for the support of Rethink Ireland and the Health and Social Care Board in Northern Ireland. Detailed financial information is included further on in this report.

Due to the cancellation of numerous advancement events and the deferral and subsequent cancellation of the World Winter Games, there was a sizeable underspend of costs. Staff continued to work remotely during 2021 also reducing annual costs. Investments performed very well during 2021 and contributed to a net income of €2.159m. The new 2025 Strategy approved by the Board sets out a plan to invest some of the hard-earned reserves to continue to develop and improve the various programmes offered whilst also ensuring sustainability.

Without everyone's involvement, we simply could not deliver on our objectives. We would also like to express our deep gratitude for our

Board Members, the staff and all our inspirational volunteers for their enthusiasm and professionalism again in 2021. We look forward with positivity to the year ahead. We will remain focused on supporting all our athletes, volunteers and clubs. We especially look forward to life post COVID-19 when we can regularly meet face-to-face in a safe way. Finally, we remember all those who suffered loss during 2021. You are in our thoughts and prayers.

Brendan Whelan

Brendan Whelan
Chairperson

Matt English

Matt English
CEO





Sophia Can't Stop Thriving

Sophia never fails to make her parents laugh with her infectious giggle and big smile. Despite having meningitis when she was just three months old, Sophia has come on leaps and bounds – she's quite simply, unstoppable.

Sophia joined Titanic Tigers Special Olympics Club and her parents signed up as volunteers. They describe the club as the best support network and community – and haven't looked back ever since.

The club introduces children to a wide variety of play activities in a familiar, encouraging, and fun environment where everyone has the opportunity to succeed. The benefits go way beyond sports and help to set their athletes up with skills that allow them to thrive in life and create lifelong friendships.





2021

AT A GLANCE

1059

Athletes taking part in **Virtual Competitions** across 5 sports.

183

Athletes taking part in **SO Let's Run** supported by Gala Retail.

608

Athletes participated in **European Week of Sport, European Football Week** and **European Basketball Week** campaigns.**Memoranda of Understanding** signed with Gymnastics Ireland, British Gymnastics, Basketball Ireland and Canoeing Ireland to bring inclusive club agenda to the next stage.

3

New **Young Athletes Clubs** opened.**Health Promotion Programme**

19

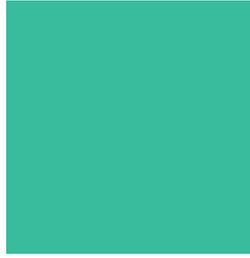
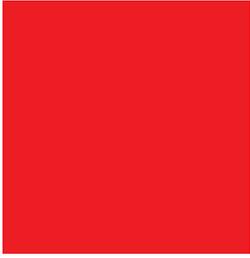
Online Club **Workshops**

341

Athletes took up the **Health Promotion Programme**

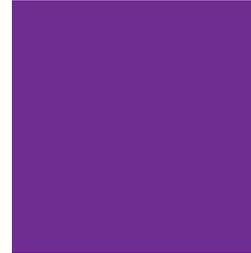
Launch of the first ever

**Special Olympics Ireland volunteer awards**



Who we are

Special Olympics Ireland is the National Governing Body for Sport (NGB) for persons with an intellectual disability. Special Olympics Ireland is a registered charity and a company limited by guarantee. The organisation was founded in 1978 and is affiliated to Special Olympics International.



Special Olympics Ireland provides a year-round sports training and competition programme for athletes with an intellectual disability participating in affiliated clubs around the island of Ireland and offers the opportunity to compete up to International and World Games level.





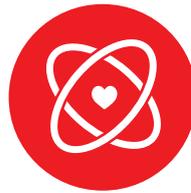
Our Mission

The mission of Special Olympics is to provide year-round sports training and athletic competition in a variety of Olympic-type sports for children and adults with intellectual disabilities, giving them continuing opportunities to develop physical fitness, demonstrate courage, experience joy and participate in a sharing of gifts, skills and friendship with their families, other Special Olympics athletes and the community.



Our Vision

To provide a quality year-round sports programme embedded in local communities, resourced by vibrant and strong leaders, incorporating health and well-being opportunities for athletes with an intellectual disability from 4 years of age upwards.



Our Values



Passion & Pride



Equipped for Empowerment



Flexibility & Adaptability



One Team



The **ultimate goal** of Special Olympics Ireland is to assist persons with an intellectual disability to participate as productive and respected members of society at large, by:



offering opportunity to develop and demonstrate their skills and talents through sports training and competition;



providing social and leisure opportunities for athletes; and



helping to increase the public's awareness of their capabilities and needs.



Directors' Report

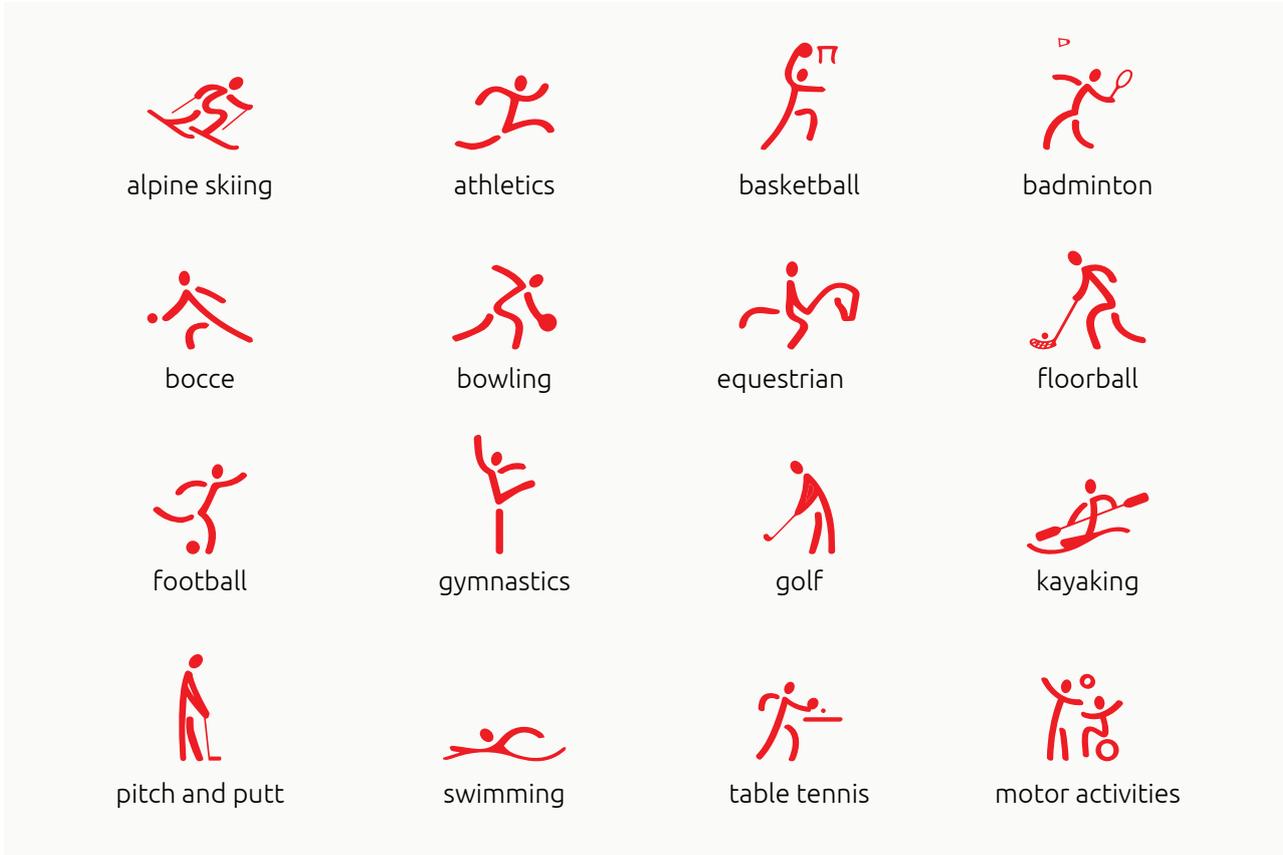


The directors of Special Olympics Ireland are its trustees for the purpose of Charity Law. The Trustees present their directors' report together with the audited financial statements of the company for the year ended 31 December 2021.

This report incorporates statutory requirements as outlined in the Companies Act 2014 and that contained in the Statement of Recommended Practice for Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the Republic of Ireland (FRS102) ("Charity SORP (FRS 102)") (1 January 2019). The Charity SORP (FRS 102) is not yet mandatory in the Republic of Ireland and the Irish Charity Regulator has not yet prescribed accounting regulations for Irish Charities. In the absence of such prescriptive guidance, the Trustees have early-adopted the Charity SORP (FRS 102) as it is considered best practice. This is the fifth year of adoption of the Charity SORP (FRS 102) in these financial statements.

Principal Activities

Special Olympics Ireland offers sports training and competition across **16 official sports** -



Athletes may participate in competition from eight years of age, with no upper age limit. Other sports programmes include a **Young Athletes Programme** for 4 to 12 year olds and a **Motor Activities Training Programme** designed for athletes who have not yet gained the necessary skills for participation in structured sports training.

The programme is organised across five geographical areas in the island of Ireland – Connaught, Eastern (Greater Dublin Area), Leinster, Munster and Ulster Region. Each region has a Regional Committee, consisting of volunteers and staff, who engage with Affiliate Club Members on regional issues and who support and help to monitor the programme. The Sports Programme is supplemented by additional programmes that provide opportunities for athletes to learn and develop other personal, health and social skills.



Our primary beneficiaries are persons with an intellectual disability who register as athletes to participate in the Special Olympics Ireland Programme. Athletes register at a local level as members of either a community sports club, an Intellectual Disability Service Provider, a Special

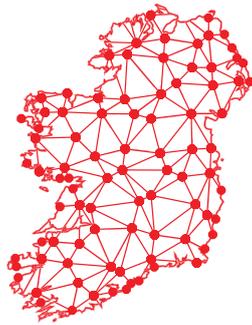
School or as a member of a club of another NGB with whom Special Olympics Ireland has a relationship. These entities, in turn, are registered as Affiliated Club Members of Special Olympics Ireland.

We had

 **7,895**
registered athletes
as at the end of 2019.

participating in

294
affiliated clubs
throughout the
island of Ireland



Due to **COVID-19 restrictions** and frequent club closures, it is not yet possible to measure current membership numbers accurately.

The organisation and the affiliated clubs are supported by a network of over

 **12,000**
VOLUNTEERS

making Special Olympics Ireland one of the **significant voluntary organisations** in Ireland.



Every effort will be made to ensure that all our affiliated clubs and Special Olympics athletes return to activities. Attrition of athletes and volunteers is anticipated due to the extended closures since March 2020.

Strategic Plan 2021 -2025

In the development of our new Strategic Plan 2021 -2025, launched in June 2021, recognition and cognisance was taken of the impact that COVID-19 was playing and would continue to play over the strategy lifetime. Our goals, and related objectives, started from a recognition of 'where we are now', in a context of reduced numbers participating, few clubs operating and likely repeated changes in restrictions over a prolonged period of time. But also, a need and opportunity to accelerate digitalisation and benefit from new ways of working.

Our ambition needed us to factor in the more challenging funding environment that prevails and consequently, make informed financial investments. Enabled by carefully selected investments and improved leadership across the programme, we are confident that we will make significant progress during the strategic period ahead.

Strategic Approach

To acknowledge and take account of the ongoing challenge of the pandemic, we agreed that our approach to Strategy 2025 should incorporate a two-phase approach -

PHASE 1

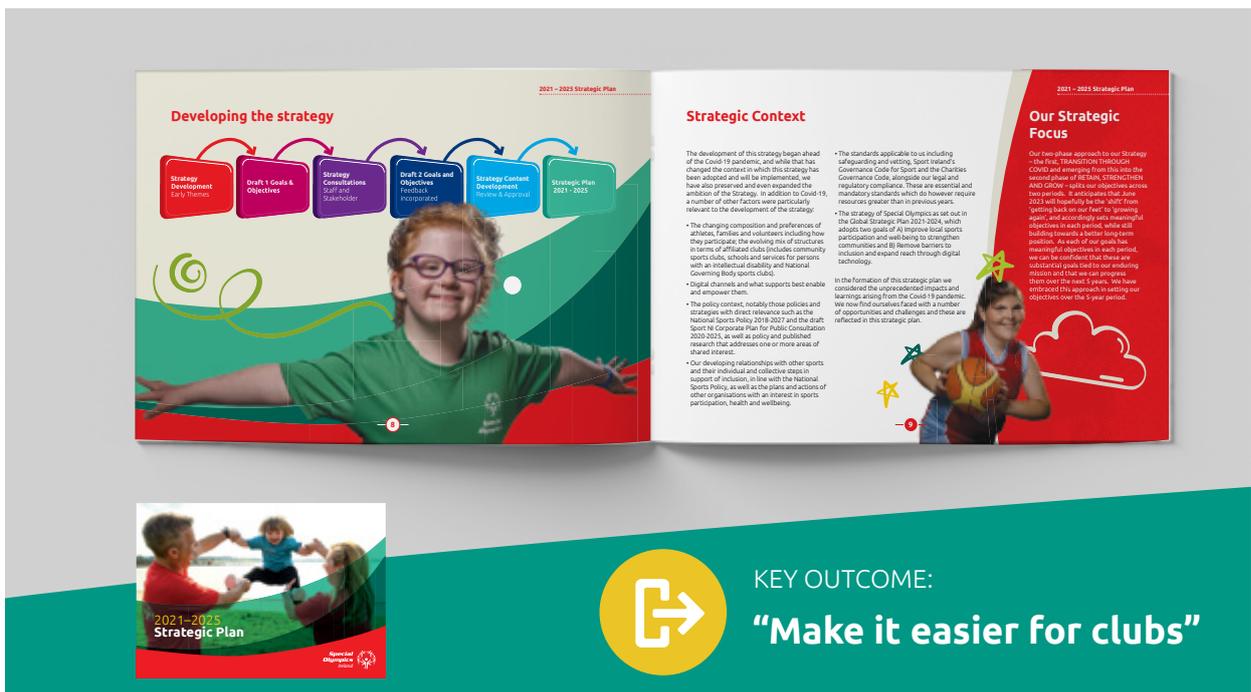
Transition through COVID-19 and emerging from this

PHASE 2

Retain, Strengthen and Grow.

We set meaningful objectives in each phase with the belief that by splitting our objectives across two phases, and anticipating that June 2023 will hopefully be the 'shift' from 'getting back on our feet' to 'growing again', we can still build towards a better position to meeting our five-year objectives. We believe we have preserved and even expanded the ambition of the plan.

Read the Strategic Plan here: <https://www.specialolympics.ie/reports>



5-Year Goals and Strategic Objectives



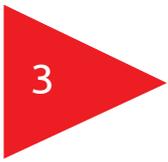

GOAL 1

Develop and expand flexible sports opportunities to **increase participation**




GOAL 2

To **support clubs** to be resilient and adaptable




GOAL 3

To nurture a **culture of excellence**

Strategic Objectives

- 1 **Review, evaluate** and **establish** competition programmes in revised formats
- 2 Explore and develop an **Inclusive Model of Sport** to increase participation opportunities in the community
- 3 **Grow** the Young Athletes™ programme and **build** a Juvenile Pathway

Strategic Objectives

- 1 Develop **new tools and resources** to drive club efficiencies
- 2 Enhance the **knowledge and skills** of coaches, volunteers and athletes to improve quality in sport, leadership and athlete well-being and fitness
- 3 Increase the integration of the **Health & Wellbeing** programme into a greater number of clubs

Strategic Objectives

- 1 Develop and empower staff, athletes and volunteers to **enhance leadership**
- 2 **Enable the voice** and build the capacity, engagement and reach of athlete leaders
- 3 **Increase efficiencies** through investment in new software systems and tools
- 4 Streamline **operational processes**
- 5 Adopt **research, evaluation** and evidence-based decision making to inform strategies and activities

Performance against Strategy

Context and Overview

January 2021 began with full restrictions re-introduced. Most restrictions for outdoor sports activities were lifted in April, allowing outdoor sport training to resume in clubs whose sports were adaptable to an outdoor environment. As the year proceeded, there was wide-spread hope that the number of indoor sports training sessions would increase in September. However, the growing concern with the rising cases due to the Delta variant continued to cause hesitancy in reopening for some clubs later on in the year.

Our primary objective in early 2021 was to ensure that athletes, volunteers and clubs stayed connected, kept active and were focused on their health and wellbeing as much as possible. To meet this objective, Special Olympics Ireland began the year with a 'campaign ask' to clubs to rally to support the Virtual Club environment, i.e. to activate online activities for their athletes, even if that meant only for social interaction purposes initially.

Virtual Club activity increased significantly at local level between January and June. With less than 20% of clubs working online pre-launch of the Virtual Clubs Campaign, 48% (142 clubs) had embraced the virtual environment by June. The Can't Stop Now digital suite, developed as online resources in 2020, continued to be made available during 2021 to clubs, volunteers, athletes and their families to support online activity.

As Government restrictions changed throughout the year, the Return to Activities Group, set up in early 2020, continued to update protocols and guidance on the website and to conduct Club Webinars to support Club Management Teams, coaches and volunteers. With outdoor activities resuming in April 2021, further webinars were held to help alleviate fears and to prepare coaches and athletes on what they might expect on their return to training. This activity was vital to support, guide and reassure athletes, families, volunteers and clubs.



As the pandemic had caused severe disruption to the competition schedule, measures to address the disruption had to be implemented during 2021. This resulted in the delivery of Virtual Competition offerings from January to June. The cancellation of Ireland Winter Games and World Winter Games meant reviewing competition opportunities for Alpine Skiing and Floorball. New processes for the selection of Team Ireland for 2023 World Winter and Summer Games were also required. Significant time and effort was spent on planning the competition schedules for 2022 to account for the disruption and cancellations.

2021 saw further investment in digitisation, with new systems implemented and processes reviewed to achieve efficiencies. Ongoing work towards improved governance and compliance continued.

Retention of volunteers at club level was raised as a concern during consultations on our 5-year Strategy. Clubs indicated that volunteers might not return due to the extent of cessation of activities, their age profile, apprehension in relation to their safety or that of the athletes or indeed they may have decided to take up another volunteering activity. With the retention of athletes a potential challenge too, the Virtual Clubs initiative prompted and encouraged clubs to engage with athletes and volunteers to recreate a sense of belonging and to communicate the need.

To address volunteer gaps, Special Olympics Ireland developed recruitment and induction resources and an island-wide social media

awareness campaign was run in October to coincide with Sport Ireland's national awareness campaign encouraging the Irish public to get back involved in the sport and exercise that they love.

From Special Olympics Ireland surveys and other studies carried out in 2020 and 2021, we know that persons with an intellectual disability were hit hard by the pandemic. Attendance at schools, day services and workplaces were curtailed. They were unable to take part in their usual sport or other recreational activities. They missed seeing friends or family, felt isolated and lonely and some were understandably afraid of getting COVID-19. Affiliated clubs operating in Intellectual Disability Services and Special Schools remain a challenge with staff redeployments and schools unable to offer extra-curricular activity.

The harsh reality brought home an even greater significance of the need for our team to deliver a range of programmes to offer engagement opportunities in physical activities and training for their health and wellbeing but that it was also important for them to reconnect socially with their friends and coaches in their club.

The flexibility to adapt to the prevailing environment was factored into our new Strategic Plan 2021 -2025, allowing the organisation to address immediate needs arising across our various programmes. Despite the very many challenges, 2021 has seen many significant achievements in the 'TRANSITION THROUGH COVID-19' phase of our Strategy.





Meet Oisin!

Oisin Feery of Ballinamere Special Olympics Club in Offaly. Oisin won a gold and bronze medals at the 2019 Special Olympics World Summer Games in Abu Dhabi. He has returned to training with his club after a break due to the pandemic. He also dedicates his spare time to sharing his kayaking skills and the positive power of sport with younger club members and schools in his community.



Goal 1

Develop and expand flexible sports opportunities to increase participation



Performance Indicators	Achievements
Support the transition to Virtual Clubs to offer online participation for athletes, 140 clubs active	<ul style="list-style-type: none"> ✔ 142 Virtual Clubs were active by the end of June 2021. ✔ An online 12-week sports training programme, attracted a total of 1,371 athletes to join a weekly workout. ✔ SO Let's Run 12-Week programme with 183 completing the 12 weeks' activity.
Develop and deliver virtual competitions across 9 sports	<ul style="list-style-type: none"> ✔ 9 virtual competitions were organised across eight sports attracting 1,253 athletes. ✔ Two in-person Advancement Competitions held in Alpine Skiing held in Kiltarnan, Co. Dublin and in Craigavon, Co. Antrim to offer qualification opportunities to athletes to advance to World Winter Games.
Inclusive Club Memorandum of Understanding signed with the three NGBs	<ul style="list-style-type: none"> ✔ Memoranda of Understanding are now signed with Gymnastics Ireland, British Gymnastics, Basketball Ireland and Canoeing Ireland to support the piloting of an Inclusive Club Model.
Train 14 Coaching Children's Tutors	<ul style="list-style-type: none"> ✔ 11 volunteers completed the Coaching Children Tutors qualification.
50 new coaches complete the Coaching Children's	<ul style="list-style-type: none"> ✔ 35 coaches completed the Coaching Children's course successfully.
Establish 5 new Young Athletes Clubs	<ul style="list-style-type: none"> ✔ 3 new Young Athletes clubs established.
Develop framework for Juvenile Pathway Development	<ul style="list-style-type: none"> ✔ Project team established and a framework developed. Underage football is the first priority identified, Basketball is organically growing in the game of 3 v 3 in regions. And Floorball will be addressed in the latter part of the strategy.





Meet Conor and Sarah

Conor and Sarah Blake, members of Wexford Specials Olympics Club. Hailing from a family with a huge love of sport, between them they take part in Athletics, Basketball, Bocce, Gymnastics and Swimming!



Goal 2

To support clubs to be **resilient** and **adaptable**



Performance Indicators	Achievements
<p>Support the implementation of the Return to Activities Protocol</p>	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> Return to Activity group supported the preparations of clubs to re-open safely throughout the year, regularly updating of online protocols, guidance and templates as required in line with Government guidelines. <input checked="" type="checkbox"/> Return to Activity club webinars delivered by staff members and volunteers: <input checked="" type="checkbox"/> Eighteen regional information sessions held. <input checked="" type="checkbox"/> Lunch-time webinars organised to support Affiliated Clubs in the category of Intellectual Services Providers and Special Schools. <input checked="" type="checkbox"/> Three further club webinars were held at the start of the new season in September and attracted 308 volunteers from 145 clubs.
<p>Promote athlete participation in opportunities online, at home, at club through a range of offerings, using different communications strategies and formats both online, via clubs and directly by post</p>	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> 2020 Can't Stop Now digital suite of offerings were further developed across Club, Sport, Athlete Leadership and Health and Wellbeing Programmes, providing club coaches and volunteers with readily accessible content for online engagement with athletes. Materials provided were also suitable for access by athletes directly. <input checked="" type="checkbox"/> Virtual Training and Competition Programmes offered.
<p>Recruitment campaign rolled out to assist in recruitment of volunteers to clubs prior to re-opening</p>	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> Three Volunteer Recruitment and Engagement webinars held for Club Membership Officers, to support and empower clubs to engage with their volunteers and to work on recruitment of new volunteers. <input checked="" type="checkbox"/> An island-wide social media awareness campaign to attract new club volunteers, to coincide with Sport Ireland and Healthy Ireland's National Campaign entitled 'Let's Get Back'. <input checked="" type="checkbox"/> 'Let's Get Back' Campaign specifically driven across social media channels with the aim to encourage clubs, volunteers and athletes to get back to activity and to reach a younger audience of new volunteers. <input checked="" type="checkbox"/> Internal 'Let's Get Back' working group established.
<p>Volunteer Recruitment Pack developed to support clubs to recruit locally</p>	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> Volunteer Recruitment Pack developed and available online.
<p>Link and deliver coach development opportunities with FAI, Swim Ireland, Athletics Ireland, Basketball Ireland, Irish Ten Pin Bowling, Table Tennis, Badminton and Golf Ireland</p>	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> Coach Education delivered in Football, Athletics, Bocce and Swimming, as well as non-sport specific such as Coaching Children (Young Athletes) and Coaching Teenage Girls. 219 volunteers completed coaching courses, officials' courses and Continuous Professional Development (CPD). <input checked="" type="checkbox"/> Continuous Professional Development (CPD) sessions were held for 20 Coach Developers and 12 Coaching Children Tutors to update and upskill on online material delivery. <input checked="" type="checkbox"/> Return to Activities Coach Support sessions engaged with 422 coaches throughout the year.



Performance Indicators	Achievements
Introduction to Coaching Practices Course Modules training available online	<ul style="list-style-type: none"> ✓ Work to review, update and offer the Special Olympics Ireland "Introduction to Coaching Practices" course virtually is in final stage of Development.
Deliver 50 Safeguarding Training courses, 600 volunteers trained	<ul style="list-style-type: none"> ✓ 84 Safeguarding Training Courses delivered, 978 volunteers trained as follows: Safeguarding 1: 70 courses, 835 volunteers trained Safeguarding 2: 6 courses, 66 volunteers trained Safeguarding 3: 8 courses, 77 volunteers trained ✓ 8 volunteers recruited and trained as Safeguarding Tutors.
ID Modules training available online	<ul style="list-style-type: none"> ✓ Final work is underway to bring three Intellectual Disability Modules to the new Learning Management System to assist with the Inclusive Club Model training, due by end quarter one 2022.
Club Safeguarding template documents issued	<ul style="list-style-type: none"> ✓ Club Safeguarding template documents were developed and completed in 2021, ready for circulation to clubs in first quarter 2022.
Implement online training platform for club and volunteers self-paced learning	<ul style="list-style-type: none"> ✓ Successful tender process completed for a new Learning Management System (LMS). Supplier contract signed in December 2021, with build of the system starting in January 2022.
Health & Wellbeing programme transformed to digital platform	<ul style="list-style-type: none"> ✓ Digital suite of materials and delivery of an online programme is in place, available now via hard and soft copy. ✓ Website updated with Health Promotion resources (19 workshops) to facilitate access to and virtual delivery and the programme by clubs and their athletes. <p>https://www.specialolympics.ie/health-promotion-resources</p>
Train 20 Health Promotion Facilitators	<ul style="list-style-type: none"> ✓ 25 Health Promotion Facilitators trained.
Rollout the Health Promotion Programme to 100 athletes	<ul style="list-style-type: none"> ✓ 341 athletes engaged and participated in the Health Promotion Programme.
20 Clubs delivering the Health Promotion Programme	<ul style="list-style-type: none"> ✓ 20 clubs delivering programme. ✓ Healthy Clubs newsletter issued on a monthly basis from September.
10 Athlete Leaders in the role of Health Messengers	<ul style="list-style-type: none"> ✓ 10 Athlete Leaders appointed to and trained in the role of Health Messengers.





Meet Rory!

Rory Mullan is a member of two Special Olympics Sports Clubs. Dungannon Special Olympics Club where he trains in swimming and Eagles Special Olympics Club, also in Tyrone, in where he trains in Athletics and Bocce. Rory brings his infectious enthusiasm for sport and his friends to every training session.



Goal 3

To nurture a **culture of excellence**



Performance Indicators	Achievements
Cultivate strong employee engagement to drive excellence	<ul style="list-style-type: none"> ☑ Culture Project launched in 2021 to engage staff to create a vision for the future workplace and workgroups were established to work on areas identified. ☑ Engagement with staff, as part of the Culture Project, on a Flexible working policy into the future. Work is ongoing with further consultation on first draft in early 2022. ☑ Seven all-staff webinars held throughout the year and Health and Wellbeing newsletter issued monthly.
Implement an online training platform for staff and volunteers	<ul style="list-style-type: none"> ☑ LinkedIn Learning Platform installed to support staff and Board of Directors training. ☑ Learning Management System procured to facilitate volunteer training. Supplier contract signed in December 2021. System build during quarter one, 2022.
Develop staff and volunteer capability through training opportunities	<ul style="list-style-type: none"> ☑ LinkedIn Learning provided opportunities for self-paced learning by all staff and the Board. ☑ A range of volunteer training took place across the different Special Olympics programme areas, outlined earlier in this report, namely Coach Education, Sports Officials, Tutor Training (Coaching Children and Safeguarding), Safeguarding training modules 1, 2 and 3, Health & Wellbeing.
Establish an Athlete Voice Group	<ul style="list-style-type: none"> ☑ Proposal to establish Athlete Voice Group approved at the Annual General Meeting in June 2021. Recruitment of athletes to determine structure, format and operations of group got underway in November 2021.
5 Athlete Leadership Forums held	<ul style="list-style-type: none"> ☑ 5 forums held, 164 athletes.
Promote Athlete Leadership training to attract 50 new athlete leaders	<ul style="list-style-type: none"> ☑ 46 new athletes recruited to the Athlete Leadership Programme. ☑ 66 Athlete Leadership workshops held, with 772 athletes participating. Workshops were facilitated by several corporate sponsors of Special Olympics such as Bank of America, DELL and University College Dublin.





Performance Indicators	Achievements
<p>Membership, HR and Fundraising systems fully operational by end 2021</p>	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> Investment in new systems and tools to help equip staff to perform their roles more efficiently and to improve the levels of compliance and quality of management information continued during 2021. <input checked="" type="checkbox"/> Membership System Project under review, with a new timescale running into 2022. <input checked="" type="checkbox"/> HR Administration System fully operational. <input checked="" type="checkbox"/> Fundraising System implemented, with ongoing work to include reporting and reconciliations to finance system.
<p>Investment cases developed and assessed for Risk Management System and a Project Planning Tool</p>	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> Investment cases made and implementation and training underway on both systems.
<p>Business and operational processes reviewed</p>	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> A number of business processes have been streamlined as a result of investments. <input checked="" type="checkbox"/> Enhancements to Procurement System and new templates and training. <input checked="" type="checkbox"/> Implementation of new Fundraising System with new processes. <input checked="" type="checkbox"/> DocuSign introduced.
<p>Achieve compliance with Sport Ireland's Governance Code for Sport</p>	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> Comprehensive work was completed on a Business Continuity Plan. <input checked="" type="checkbox"/> Following the review and updating key policies and plans, the Board declared compliance with Sport Ireland's Governance Code for Sport in December 2021 and the Public Statement of Compliance was signed and submitted to Sport Ireland.
<p>Recruit resource to drive evaluation and evidence-based content to aid decision-making</p>	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> Recruitment deferred until 2022 due to the pandemic and to coincide with work underway on structure to meet the needs of the organisation.
<p>PhD student appointed to conduct research on the Young Athletes programme</p>	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> PhD student appointed and research project on Young Athletes established working in conjunction with Dublin City University (DCU).

Activities and Achievements



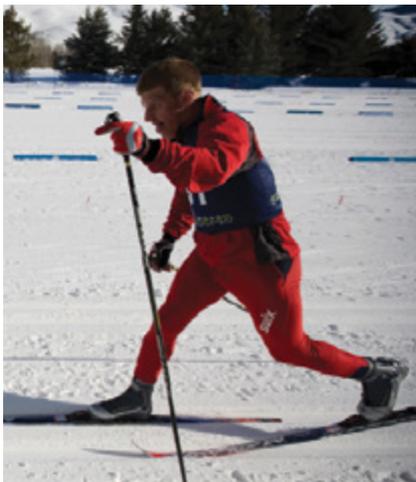
-  **1. Club Programme** that includes Clubs Support and Governance, a Young Athletes programme and an Athlete Leadership programme.

-  **2. Sports Training and Development Programme,** including a Coach Development programme.

-  **3. Competition Events Programme** that includes local and regional events, leagues and tournaments.

-  **4. Games Programme** to plan and participate in Special Olympics Games at Ireland and international level.

-  **5. Health Programme** that includes Safeguarding and Health and Well-being.



Timeline of Events for 2021

✓ Went ahead

✗ Cancelled

JANUARY

Special Olympics World Winter Games, Kazan (These were postponed to 2023)

✗

APRIL

Special Olympics SO **Let's Run Campaign** and Virtual Competitions

✓

JUNE

Special Olympics Ireland Summer Games (These were cancelled)

.....

Special Olympics Ireland **Annual General Meeting (AGM)**

✗

✓

AUGUST

Special Olympics SO **Volunteer Awards**

✓

JAN

FEB/MAR

APR

MAY

JUN

JUL

AUG

SEP

DEC

FEB/MAR



Virtual **Can't Stop Now** Campaign

✓

MAY

Annual **Collection Day**

✓

JULY

Virtual Awards Ceremonies (take place for those competing in the Virtual Competition.)

✓

SEPTEMBER

Let's Get Back Communications Campaign

✓

DECEMBER



Special Olympics **Polar Plunge**

✓





Club Programme

When sports training activities across the organisation in 2021 continued to be impacted severely by the pandemic, the immediate need in January was to work out how to support clubs, athletes and volunteers to be active. To address this need, we reached out to encourage and guide clubs to operate as Virtual Clubs. A 'call to action' campaign was launched in January, asking club committees to engage virtually with their club athletes and volunteers. By the end of June, there were 142 clubs (48%) active as Virtual Clubs.

By the end of April, restrictions on outdoor activities were removed, allowing some clubs to run club training sessions. Online resources continued to be made available throughout the year to clubs who were not in a position to reopen. Clubs that did not reopen had different reasons for not providing in-person activities. Some clubs experienced practical challenges like access to their sports venue, reduced number of volunteers and other reasons like ongoing fears and concerns about the pandemic coupled with possible health risks to our more vulnerable population.

By quarter four, 129 Special Olympics clubs had reopened at different stages to offer in-person activities until December restrictions were announced with the emergence of the Omicron variant.

The Club Programme has three strands:

- 1 **Club Governance, Support & Development** - Supports clubs to operate safe and well-run club activities where athletes will experience quality sports training and coaching from qualified coaches and trained volunteers
- 2 **Athlete Leadership** – Supports our athletes to develop wider skills, confidence and experience
- 3 **Young Athletes** - Introduces younger athletes to the fundamentals of sport



Link to Strategic Objective



Develop new tools and resources to drive club efficiencies



Enhance the knowledge and skills of coaches, volunteers and athletes to improve quality in sport, leadership and athlete well-being and fitness



Grow the Young Athletes programme and build a Juvenile Pathway





Club Governance, Support & Development

Activities

- ✓ Launched **Virtual Club** Campaign in January
- ✓ **Club of the Month Award** launched, in association with Gala Retail.
- ✓ **Can't Stop Now** – A suite of online resources was offered to clubs and athletes including Virtual Challenges, Together as Virtual Clubs.
- ✓ Ongoing online support sessions for clubs on **Return to Activities** throughout the year.
- ✓ New **virtual challenges** were added and additional courses for coaches and officials offered throughout the year.
- ✓ Pilot of an **Inclusive Club Model** initiated with 3 National Governing Bodies (NGBs) of Sport. The aim is to increase access to sports training for athletes with an intellectual disability in mainstream sports clubs.
- ✓ Resources developed and webinars delivered to support **Volunteer Recruitment** in clubs.
- ✓ Ongoing **re-vetting** of volunteers.

Achievements

- ✓ **142 clubs** supported to provide virtual training, competition, fun and social activities to athletes.
- ✓ **New Inclusive Club Model** developed and partnership formed with three NGBs to pilot the model.
- ✓ **Volunteer Recruitment Resources** developed for use by clubs and support provided through online sessions.
- ✓ **Supported 772 volunteers** to complete their membership renewal process, which included re-vetting and Safeguarding Training.

2022 Plans

- ✓ **Support clubs** to retain athletes and volunteers
- ✓ **Club Safeguarding Audits** to be completed
- ✓ Launch the Learning Management System to offer online training courses for volunteer and coaches



142 clubs went virtual





Phase 2 of the Can't Stop Now Campaign focused on supporting Clubs and Coaches.

Athlete Leadership

Activities

- ✓ Online Athlete Leadership resources developed
- ✓ Delivered Athlete Leadership Workshops on topics such as How to Zoom, Cyber Awareness, Social Media Skills, How to use Instagram and Staying Safe Online
- ✓ Engaged and involved corporate sponsors such as Bank of America, DELL and partner, University College Dublin in Athlete Workshops, to promote an awareness of the abilities and needs of people with an intellectual disability amongst their employees
- ✓ Introduced a new initiative for athlete leaders called Athlete Health Messenger, whereby athletes will serve as a health and wellness leader, educator, advocate and role model within their club and the wider athlete community.

★ Achievements

- ✓ Each region hosted a Regional Athlete Leadership Forum.
- ✓ 46 new athletes joined Athlete Leadership activities in 2021.
- ✓ Sixty six Athlete Leadership workshops were organised regionally attracting 772 athlete participants.
- ✓ New leadership and engagement opportunity available to athletes as Athlete Health Messenger.

🎯 2022 Plans

- ✓ Athlete Leadership Workshops offered virtually and in-person
- ✓ Host an All Island Athlete Leadership Forum engaging 100 athletes



Young Athletes

Activities

- ✓ Delivered a wider range of **videos and training activities** to families and volunteers in our Young Athletes programme.
- ✓ Supported the establishment of **new Young Athlete Clubs**
- ✓ **Developed resources** to support home-training of young athletes
- ✓ Initiated a research project with the engagement of a PhD student to conduct research on children with an intellectual disability. The research is being undertaken in conjunction with Dublin City University (DCU) and the title of the research is: **'Comparing the Motor Proficiency Skills of Children with Intellectual Disabilities and Typically Developing Children'**.



★ Achievements

- ✓ **3 new Young Athletes clubs** were supported to open in 2021.
- ✓ **72 Young Athletes flashcards** posted to 208 Young Athletes in March 2021, with support tutorial videos created and available online.
- ✓ **Grant secured from MetLife** to purchase 400 Young Athletes equipment backpacks to support at-home training activities
- ✓ **PhD Research Project** underway and testing phase began in mid-October.



🎯 2022 Plans

- ✓ Establish **five new Young Athletes clubs**
- ✓ Introduce **Juvenile Football** to athletes under 15 years of age
- ✓ Pilot Young Athletes module in the **Health Promotion Programme**
- ✓ Continue **PhD research** project on young athletes



Sports Training and Development Programme

New virtual sports training initiatives and challenges were delivered from February and May, to complement the virtual activities of club volunteers at a local level. The physical benefits of engaging in a regular exercise programme are well-documented, however the additional psychological and social benefits obtained through the team environment created by the 'Let's Run' programme this year, where volunteers supported the programme with regular video chats, cannot be underestimated, especially during a global pandemic.

Other sports training opportunities were offered with European Week of Sport (125 athletes), European Football Week (400 athletes) in September and European Basketball Week (53 athletes) in November.

Special Olympics Ireland continued to work with National Governing Bodies to deliver online coaching courses, workshops and continuous professional development sessions for coaches. The Coach Education Programme adapted well to the virtual environment, with huge commitment and enthusiasm shown by volunteers who were eager to upskill. At Special Olympics Ireland we believe that our athletes deserve the most knowledgeable coaches, trained and qualified in their respective sports. Coach Developers (qualified volunteers who educate and support coaches) and Coaching Children Tutors (qualified volunteers who educate and support our Young Athletes coaches) are critical to increasing the number of coaches and the standard of coaching.



Link to Strategic Objective



Enhance the knowledge and skills of coaches, volunteers and athletes to improve quality in sport, leadership and athlete well-being and fitness

1

Sports Training Programme - offers athletes opportunities to engage in sports training, to develop and learn new sports skills and to prepare for competition opportunities. The goal is to work towards providing not only year-round but lifelong sports experiences for people with an intellectual disability.

2

Coach Development Programme - Coaching is an essential component of the sports programme. The quality of the Special Olympics experience can be attributed largely to the experience and knowledge of coaches which makes Coach Education a vital element of the Sports Training and Development Programme.



Coach, Angela Griffin, adapted the Young Athletes Programme tm (trademarked) online, delivering weekly training sessions via video.

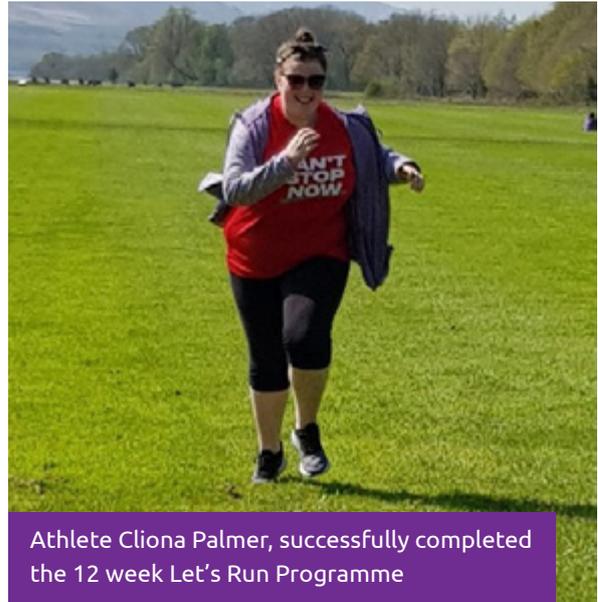
Sports Training Programme

Activities

- ✓ Delivered a 12-week **'Let's Run' programme**, structured to provide regularity of training, made accessible through easy-read materials and dedicated podcasts for use during the session. There were two levels of participation:
 - **Run for Fun** - designed for athletes who had little or no experience of running, with an end goal of being able to combine running and walking for a total of 30 minutes; and
 - **Run for Five** - designed for those with a reasonable level of fitness, with an end goal of running for 5 kilometres
- ✓ **Recruited volunteers** to support athletes in the 'Let's Run' programme
- ✓ **Virtual Physical Exercise Classes** delivered over a 12-week online training programme was from February to April

Achievements

- ✓ **100 volunteers** signed up to support the 183 athletes who completed the 12-week 'Let's Run' programme. The volunteers included employees from our corporate partners who volunteered for the first time. These volunteers encouraged, supported and motivated the athletes and were critical to its success.
- ✓ **Impact of the 'Let's Run' programme** has sparked an interest in running amongst a large pool of athletes and it has created an awareness in many clubs of the potential for athletes to train and compete in longer distance events in the future.
- ✓ 1,371 athletes took part in the **Virtual Physical Exercise Classes** - circuit training workouts, boxercise, resistance training and exercise to music.



2022 Plans

- ✓ To support and encourage clubs to return to **in-person training**



I signed Amy up for the programme as she wasn't getting out much and doing no exercise was a real worry for me. Kathleen encouraged her by email to continue to do this programme and through this encouragement Amy completed it. The Zoom calls were a real point of contact with Denise (who was great fun), Kathleen and all the other athletes. These calls were the highlight every fortnight and added great fun to the whole programme. Amy missed the contact so these provided great opportunity to chat to her friends."



Coach Development Programme

Activities

- ✓ To support and grow the Young Athletes programme, a team of new **Coaching Children Tutors** from all five regions were recruited and trained. The new tutors are qualified to train new Young Athletes coaches.
- ✓ Three **Young Athletes Coaching Children's courses** were delivered
- ✓ Development of a **basketball bridging course** in conjunction with Sport Ireland Coaching and Basketball Ireland.

★ Achievements

- ✓ Significant **upskilling** of coaches and volunteers across several sports with online courses, workshops and Continuous Professional Development (CPD) courses delivered throughout 2021, working in conjunction with other NGBs and Sport Ireland Coaching.



- ✓ **11 new Coaching Children Tutors** trained, increasing our capacity to train other coaches in any new clubs formed.
- ✓ **35 new Young Athlete coaches** trained
- ✓ **New Grading process** in place for Basketball

2022 Plans

- ✓ Development of **Coaching Courses and materials for online delivery** in our new online Learning Management System.

Coach Development

	Total	Female	Male
Coaching Children	34	28	6
Coaching Teenage Girls	13	10	3
FAI PDP 1	15	8	7
FAI PDP 2	15	5	10
Assistant Athletics Coaching Course	8	2	6
Athletics Run Jump Throw Workshop	60	44	16
Bocce Officials Course	18	10	8
Swimming Timekeeper Level 1 Course	19	11	8
Swimming Turn/Stroke Judge Level 2 Course	19	11	8
Autism & Sport Course	18	13	5
Total	219	142	77

Table 1. Breakdown of coaching courses, officials' courses & Continuous Professional Development



Special Olympics Leinster
ATHLETE LEADERSHIP
Public Speaking Workshop with Tara Toastmasters
Two-part series
Mon 22 & Thurs 25 Feb @ 7PM
You must be available to attend both dates
REGISTER NOW
SPACES ARE LIMITED
For more info, contact Claire
claire.killian@specialolympics or 087 - 2790631



Leaside Legends , parents, athletes and coaches are so proud that so many of our athletes participated in the program and the benefits they gained (both parents and athletes) in completing the 12 week programWe have definitely discovered some middle and long distance runners (and parents willing to help train them too) for the future."



#BEACTIVE
EUROPEAN WEEK OF SPORT

Athlete Leader, **Wayne O'Callaghan**, led a fitness session with 120 athletes as part of the virtual fitness **Workout Wednesday** and **Movement Monday** initiative, supporting athletes to keep fit and connected, when clubs were closed.





Competition Events Programme



The **pandemic** has caused a complete upheaval to the competition programme and to the advancement cycle. However, it has afforded us an opportunity to initiate a review of how we offer competition over the life of the Strategy.

Similar to other athletes, Special Olympics athletes are motivated to participate by their enjoyment of sport and, for the majority, the opportunity to compete. A programme of online competition opportunities was offered during 2021.

Traditionally, the competition programme operates in a 4-year advancement cycle with athletes competing and potentially progressing through Area, Regional, Ireland to World Games (international level). Normally, Regions offer other non-advancement competitions, including annual league competitions and tournaments across 10 sports. The official Special Olympics International sports rules govern all competitions. These rules are based on the International Federation rules for each sport.

In 2021, a programme of online competition opportunities was offered, with just two in-person competitions organised during the year.



Link to Strategic Objective



Review, evaluate and establish competition programmes in revised formats



A special medal was designed and commissioned to celebrate the achievements of all athletes who participated in what was an extraordinary year for sport. An Awards Celebration Evening was held online and special guests attended or sent a video message.



Activities

- ✓ Series of **Virtual Competitions** were devised that could safely be undertaken at home. An online registration process through the website was created. The competitions were offered from January to June 2021, over two series of activity options.
- ✓ **Videos** were produced and uploaded to the website to support the athletes to prepare for competition
- ✓ Two in-person competition events organised in Alpine Skiing

Achievements

- ✓ Successfully deliver a **programme of virtual competitions**, engaging 1,253 athletes
- ✓ Delivery of **2 in-person Advancement Competitions** for Alpine Skiing, one in Kiltarnan, Co. Dublin and the other in Craigavon, Co. Armagh in July



2022 Plans

- ✓ To deliver a **programme of Advancement Competitions** across 12 sports in 2022, offering competition opportunities to athletes
- ✓ Manage the selection of Team Ireland to **Berlin 2023 World Summer Game** and support team preparations
- ✓ Send a team of twelve athletes, six male and six female, to the 2022 **German National Games** in June (and an Invitational Games to test ahead of the 2023 World Summer Games in Berlin)



Athlete with medal from Virtual Competition

“

As we had just returned to school, it gave our athletes a sense of focus and a sense of normality. Special Olympics is a huge part of our programme and we were delighted to be back competing”

Coaches and family members too informed us that it had impacted how they felt more connected:

“

having a focus for the athletes, seeing the videos of their events made us feel closer. Also it created lots of chatter and encouragement with the families”



Games Programme

In August 2021, it was announced that the Special Olympics World Winter Games, originally scheduled for January 2021, then deferred by one year to 2022, were further postponed.

The Special Olympics World Summer Games will be held in June 2023 in Berlin. Athletes were expected to advance to these World Games from the 2022 Special Olympics Ireland Summer Games. However, the Board, fully supported by the management team, decided in June 2021, following a risk assessment of hosting the event, to cancel the 2022 Ireland Summer Games due to so many uncertain factors surrounding COVID-19. An adapted competition programme was developed during 2021, for implementation in 2022, to facilitate advancement and selections to the 2023 World Summer Games in Berlin.

The Games Programme offers selected athletes competition opportunities at Ireland and International level (World Games) in the format of a residential competition event held over a number of days. Athletes attend these Games as part of one of five Regional Delegations at Ireland Games or as Team Ireland at World Games. In addition to a comprehensive training programme to support athletes participating at these Games, volunteers are selected and trained to Management Team roles within the delegation.



Link to Strategic Objective



Review, evaluate and establish competition programmes in revised formats



Volunteers at World Summer Games



Team selections took place for World Winter Games due to take place in Russia, but were later cancelled.

Activities

- ✓ **New advancement processes** to select athletes for the 2023 World Winter and Summer Games were developed and agreed during the year and communicated to clubs and athletes.
- ✓ **Adapted competition programme** developed for implementation in 2022; these competitions will be qualifying events for the 2023 World Summer Games in Berlin.

Achievements

- ✓ **Selection of Team Ireland** for the 2023 World Winter Games took place virtually in July 2021

2022 Plans

- ✓ Select athletes for Team Ireland to participate in **Berlin 2023 World Summer Games**.
- ✓ **Support preparation of Team Ireland** participating in the 2023 World Summer Games



Health Programme

In all Special Olympics Ireland' activities, the safety and well-being of Special Olympics Ireland's stakeholders is of paramount importance. Safeguarding is at the core of all Special Olympics Ireland's activities and is fundamental to the development and implementation of everything we do and plan for in the future. We are committed to promoting best-practice training standards and to ensure that everyone understands their responsibilities in safeguarding our athletes

Our Health & Wellbeing Programme aims to strengthen and develop the health skills of athletes and clubs, empowering them to make healthy choices that will enhance their involvement and participation in sport. The Health Programme focuses on the overall health, wellbeing and safety of our athletes across two distinct and complementary areas:



Aoifé McDermott Athlete Health Ambassador

1 **Safeguarding and Disability** –We aim to foster a culture of understanding and compliance and to create a safe athlete-centred environment for athletes.

2 **Health and Wellbeing** – Drives the promotion a healthy lifestyle among Special Olympics athletes and is offered over 3 strands:

- **Health Promotion** provides accessible health information (designed and developed by people with an intellectual disability) to encourage athletes to pursue a life of health and fitness through physical activity, nutrition, hydration and mental health and wellbeing.
- **Healthy Athletes** offers a health screening programme, by trained health care professionals, for athletes across seven disciplines
- **Healthy Communities** is an initiative to create a world where people with intellectual disabilities have the same opportunities and access to health care as people without intellectual disabilities.

Link to Strategic Objective

- ✓ Develop new tools and resources to drive club efficiencies
- ✓ Enhance the knowledge and skills of coaches, volunteers and athletes to improve quality in sport, leadership and athlete well-being and fitness
- ✓ Increase the integration of the Health & Wellbeing programme into a greater number of clubs



Safeguarding and Disability

Activities

- ✓ A key priority in 2021 was to deliver training to volunteers so as to achieve **compliance with Safeguarding Training requirements**.
- ✓ Training particularly targeted at club volunteers who needed to undertake or renew their **safeguarding training**.
- ✓ **Delivery of online Safeguarding Training** across Safeguarding 1, 2 and 3 courses
- ✓ **Full review of safeguarding policies** and procedures was conducted.
- ✓ A new **Safeguarding Statement** for Adults at Risk of Abuse was developed in collaboration with the Health Service Executive (HSE).
- ✓ To meet the continuing requirements for volunteers to complete safeguarding training and to increase our capacity, eight volunteers were recruited and trained as **Safeguarding Tutors**.

Achievements

- ✓ **84 online safeguarding training courses** were offered throughout the year.
- ✓ **978 volunteers completed training** across Safeguarding 1, 2 and 3 courses.
- ✓ Eight volunteers successfully trained and qualified as **Safeguarding Tutors**

2022 Plans

- ✓ Continued training and upskilling of volunteers in **Safeguarding**
- ✓ **Club Safeguarding Policies, Guidelines and templates** developed and rolled out to clubs
- ✓ Club **Safeguarding Audits** in 2022.



Health and Wellbeing

Activities

Health Promotion

- ✓ **Digitisation** of Health and Wellbeing resources.
- ✓ Delivered **virtual training and education** sessions.
- ✓ **Engagement with health and education professionals** to partner on health initiatives and research projects.
- ✓ **Health Promotion Packs** developed and posted to athletes.
- ✓ **Tool kits** were developed and posted to the sixty-five Health Promotion Facilitators.

Healthy Athletes

- ✓ **Promotion** of the programme and raising awareness through engagement with students on the MSc Audiology course in University College Cork.
- ✓ Two virtual screening sessions held for athletes in the disciplines of **Fit Feet and Strong Minds**

Healthy Communities

- ✓ Delivered a **'Healthy Habits' project**, supported by the University College Dublin (UCD) Institute for Food and Health Participation.
- ✓ **Partnered with Mental Health Ireland** to co-produce a Strong Minds programme

Special Olympics Ireland - Health Programme

Physical Activity Diary

Tick the appropriate box every day ✓ if you have performed the activity, ✗ if you haven't*

Strength & Flexibility 2-3 Times per week	Mon	Tues	Wed	Thurs	Fri	Sat	Sun
	<input checked="" type="checkbox"/>	<input type="checkbox"/>					
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Aerobic Exercises 5 Times per week	Mon	Tues	Wed	Thurs	Fri	Sat	Sun
	<input checked="" type="checkbox"/>	<input type="checkbox"/>					
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Everyday Activities Every Day Get Moving!	Mon	Tues	Wed	Thurs	Fri	Sat	Sun
	<input checked="" type="checkbox"/>	<input type="checkbox"/>					
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

*use a pencil so you can rub out the ticks and use it again the following week.

Special Olympics Ireland ©

★ Achievements

- ✓ **Nineteen workshops** accessible on line to support club volunteers and athletes. <https://www.specialolympics.ie/health-promotion-resources>
- ✓ 341 athletes actively engaged in **Health Promotion** during the year and all received packs by post.
- ✓ **Twenty clubs** delivered the programme locally during 2021.

🎯 2022 Plans

- ✓ Delivery of **Strong Minds Pilot Project**
- ✓ Host **All-Ireland Athlete Leadership Forum**



You need to talk to people, it's so important if you are feeling down or stressed that you just talk to someone. It's good to have someone to check in with and even more important now with restrictions in place that we make an effort to connect with people that might not have a big social network or many family or friends." Special Olympics athlete attending a Strong Minds workshop.

Athlete who took part in the Strong Minds Programme.



Special Olympics
Strong Minds



Tips for keeping a **Strong Mind**



CONNECT WITH OTHERS

Text, call or video chat friends, team mates, coaches and family



GET 8 HOURS OF SLEEP

Avoid caffeine and technology before bed



STAY ACTIVE

Exercise 30 minutes a day most days of the week



EAT HEALTHY FOODS

Fill your plate with fruit, vegetables, lean protein or beans and whole grains



USE STRONG MINDS STRATEGIES

Try deep breathing, stretching/yoga and thinking positive thoughts



ASK FOR HELP

Contact your medical provider if you feel overwhelmed





230
marathons
2021

Denis Can't Stop Now

“

I started walking last March, after the lock down, as I was feeling really down. I was missing my friends and all the social activities organised through Special Olympics.”

At 54-years young, Denis never thought he would be completing 230 marathons throughout 2021, but he did.

Like so many, the pandemic through many challenges at Denis. He found himself temporarily out of work, the vital social network his club provides him with was closed and a close friend passed away.

Encouraged by a coach and friend from Special Olympics Ireland, Denis chose to take positive steps towards managing his mental and physical health and began walking every day and he has not stopped. He has walked himself through 10 pairs of runners!



Fundraising and Sponsorship



COVID-19 restrictions presented significant challenges for fundraising again in 2021. Community fundraising and volunteer-led events like the Annual Collection Day, were most impacted. However, the team delivered a strong performance to raise €1.51million (2020 €1.212million) through a combination of community, campaigns and corporate activities

Community

The key message of the Annual Collection Day campaign was 'Can't Stop Now'. It proved to be even more relevant than ever in 2021. The event which traditionally includes over 3,000 on-street volunteers, was played out digitally again in 2021, raising **€192,871**.

Community events were a mixture of 'virtual' challenges (including the 100k Steps, Skipping and Cycling Challenges) and 'in-person' events including the Tri Peaks challenge in Connaught and the annual Polar Plunge in December.



They've come so far; they Can't Stop Now.

€100,000
Raised in total

€33,000
Raised in 2021

Dublin's 98FM

Brian Maher, 98FM DJ, has been helping to raise awareness and funds for Special Olympics Ireland for the past 9 years. In support of the Can't Stop Now, Collection Day Appeal, he took on the challenge of a 24 hour run-a-thon in Dublin's Phoenix Park, raising an amazing €33,000 and bringing the total amount of funds he has raised, to date, to over €100,000.



Special Olympics athletes island-wide were at the centre of promoting the #CantStopNow Collection Day Appeal.



Campaigns:

Special Olympics Ireland was extremely grateful to receive two very generous legacy donations this year. It is such a privilege to receive these extraordinary gifts which will continue to make a difference to our athletes' lives into the future.

In addition, we received a number of gifts 'in memory' of loved ones. The family, friends and colleagues of volunteer coach Aidan Fitzpatrick honoured his memory with their incredible fundraising efforts.

Corporate:

We are extremely grateful to all of our partners, sponsors and donors for supporting us through the many challenges of 2021. Special thanks to:

- **eir** for their continued financial and non-financial support. eir has been a valued sponsor and friend of Special Olympics for over 30 years. The annual eir staff challenge continued to grow in popularity and is thriving as a virtual event with a record 594 staff members taking part to raise an amazing €48,585 for the Young Athletes Programme.
- **Gala Retail** continued their generous support of the programme and engaged in a number of new initiatives including Gala Gifts for Clubs, and the sponsorship of 'Let's Run' and the Polar Plunge.
- **Bank of America** for their continued financial support and engagement with the Athlete Leadership Programme.

- **Johnson and Johnson** for their continued financial support and engagement with our Munster programme.
- **Dell Technologies** for their incredible staff fundraising and non-financial support
- **Bank of Ireland** for their generous support of our Health Programme
- **Brady's** at Coolquay for their very generous donation through the sales of their reusable SOI branded cloths at their Platinum Auto Wash.

Special thanks to the following organisations, trusts and foundations for their invaluable financial and non-financial support in 2021:

- **Rethink Ireland** for their continued financial and non-financial support.
- **The Community Foundation of Ireland** and **Comic Relief** for grants to support our transition to digital.
- **The Iris O'Brien Foundation** for organising the Annual Golf Classic in September. The event format was altered to comply with COVID-19 restrictions at the time and the support was as generous as ever, raising over €100,000 in vital funds.
- **The JP Mc Manus Benevolent Fund** for continued generosity and support of the Munster Programme.
- **Golisano Foundation** for continued generosity and support of the Health Programme.

Dell Virtual Couch Quiz





“eir has been a proud supporter of Special Olympics Ireland since 1985, and the pandemic did not slow our support or our employee’s passion for this partnership. During the two years of the pandemic we saw our greatest ever participation numbers for the annual eir challenge. Hundreds of eir staff ran, cycled, jogged and walked across every county in Ireland, and beyond, to raise funds for the wonderful Special Olympics Young Athletes.”

Michelle Toner,
Communications and
Sustainability Director, eir: “



“It really is an incredible, incredible organisation, doing incredible work on the ground daily for people who have been marginalised. It’s so important that the public get on board to support these inspirational children and adults, for whom, sports clubs are a social and health lifeline.”

Colin Farrell, Special Olympics Ireland ambassador.



“Special Olympics Ireland are part of Rethink Ireland’s Sports to Impact Fund and during the past three years have excelled on our Accelerator Programme. The team are driven and passionate and are an absolute pleasure to work with. We at Rethink Ireland, feel privileged to work in partnership with such an amazing national charity that achieves such incredible impact at both a local level and all throughout island of Ireland.”

Daragh Wallace, Sports to Impact Fund Manager, Rethink Ireland:

**RETHINK
IRELAND**



Communications & Awareness

In 2021, we continued to build on the 'Can't Stop Now' messaging with a focus on engaging with our athletes and supporting the re-opening of clubs.

Our social community continues to thrive with meaningful two-way conversations between Special Olympics Ireland and our stakeholders.

 At the end of 2021, we had an **online social community** of

85,475

F O L L O W E R S

across Facebook, Twitter, Instagram, LinkedIn and YouTube. We also introduced messaging through TikTok.



 The media continues to support our messaging, with a total of

630



NEWSPAPER ARTICLES

published on Special Olympics Ireland throughout 2021

In 2021 we generated

€2,524,580



in **Advertising Value Equivalent (AVE)** giving us a Total Audience Reach of

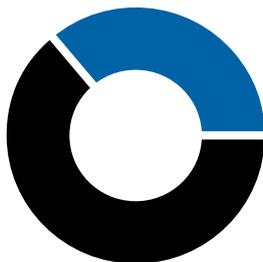
32,495,846

Our **monthly ezine** continues to update our key audiences with

 **11,000**

SUBSCRIBERS

receiving news, health information, sports updates, volunteering and fundraising information.



■ **227**
Online Articles
(36%)

■ **403**
Print Articles
(64%)

Of the 630 articles, **print media** coverage continues to dominate over digital with 403 (64%) of the articles appearing in the printed versions of the newspapers and the remaining 227 (36%) published online. Regional media coverage accounts for 51% of our PR coverage.

Government Funding

In addition to fundraising and corporate sponsorship, we were delighted to receive funding from the following government bodies for which further details are provided in Notes 4 & 5 of the Financial Statements:

- Sport Ireland
- Sport Northern Ireland
- Department of Rural and Community Development via Pobal
- Health Service Executive
- Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media
- The four Dublin-based Councils
- Health and Social care Board



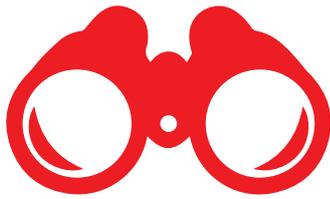
Thank you to our supporters





Future Plans

As we negotiate the challenges and changes that 2022 might present, we will be hoping that we will begin to 'Transition through COVID-19', although we recognise that the pandemic may continue to impact and we will need to be flexible and responsive as the need arises.



Future Plans

A key outcome for the future is to **'make it easier for clubs'**. We recognise that volunteers have many competing pressures on their time and with a continual drive for improved governance and compliance, we want to assist volunteers in clubs through support, training, resources and process efficiencies. We also want to increase access to sport opportunities for athletes by seeking to expand the number of Inclusive Clubs in conjunction with other National Governing Bodies of Sport

We will look to implement our new software systems and digital technologies to drive operational efficiencies, decision-making and communications, and simultaneously work to enhance leadership skill across the organisation.

To support and underpin the successful delivery of our Strategic Goals, we aim to maintain levels of income to ensure the sustainability and further development of Special Olympics Ireland. We will continue to work with core grant funders and with other valued public bodies who provide grants for specific projects valued by our stakeholders. Our partnerships with our various government funding agencies are greatly valued and continue to be strategically critical.

The fundraising environment continues to be uncertain and challenging as we learn to transition through the pandemic, consider the possibility of an economic downturn and a potential further contraction of domestic revenues. Our fundraising strategy strives to create sustainable annual income to deliver our programme. We will diversify our offerings across corporate, community and campaign portfolios.

- **Corporate sponsorship and fundraising** remains a key component of our strategy. We will continue to strengthen, diversify and grow this income source with existing and new partnerships
- Our **community fundraisers** contribute significant income across key events. We will continue to engage our loyal supporters, recruit new supporters and adapt to the challenges of living with COVID-19 and fundraising in a cashless society, while embracing the opportunities of digital and new technologies.
- **Fundraising campaigns linked to Games** (Support an Athlete and World Games Volunteers), present a significant opportunity throughout the cycle. Legacy, In-memory and Regular Giving campaigns will also be key areas of focus.

As we emerge from the pandemic, we will conduct a review of our Strategic Plan to re-validate the relevance and to recalibrate if required.





Our **People**

Our Staff

As 2021 saw Special Olympics Ireland continue to navigate the challenges of the pandemic and enter into a new strategic period, there was a focus on providing a safe, positive and flexible working environment for staff members. While nurturing collaboration, connection and communication as remote working remained, staff also worked together to create a vision for the Special Olympics Ireland workplace of the future.

In early 2021, staff shaped a set of core values that would describe the culture at Special Olympics Ireland and serve to guide us as we deliver on our strategic goals and objectives. Since their creation, work has been underway to embed these values, with employee-led focus groups implementing a number of initiatives that weave the values into how we work.

The role of creating a place where people love to work is one that all staff members can play a part in shaping. As we plan a return to our office locations we are informed by the feedback gathered from staff in a survey on flexible working. This survey, carried out by an employee focus group, will be used to form a flexible working approach that will facilitate a new hybrid model of working between home and the office.

Organisational structure was also in focus, with staff attending a series of workshops to provide insights into the effectiveness of the current structure, in the context of the new strategic plan and our newly-formed values. We take these insights into 2022, as we work to build a structure that will successfully resource our strategy.

The health and wellbeing of staff members has been at the centre of our communication strategy, understanding that feeling connected and informed is a key factor in a remote environment. Regular webinars were held to share information from across the organisation, to provide updates on key health and safety messages and to celebrate the impact that staff and teams were making by sharing achievements. We used these webinars as a learning opportunity and frequently included guest speakers who joined us to cover a chosen wellbeing topic.

Our Values



Passion & Pride



Equipped for Empowerment



Flexibility & Adaptability



One Team





A monthly wellbeing newsletter was issued to staff to share information, advice and resources on a variety of areas. Throughout the year the organisation participated in a number of challenges to encourage physical activity via the Active Travel initiative.

Investments in Technology

During 2021 investments were made in a range of new systems and tools to allow staff to leverage newer technologies and to improve the levels of compliance and quality of management information. Remote working has enabled a number of changes, which in the medium and long-term, have driven the streamlining agenda. New systems in HR Administration and Fundraising have been implemented. Access to LinkedIn Learning, a self-paced and direct online learning and development platform, has been made available for staff to support their personal and professional development.

Other systems have been selected and implementation is underway in 2021; these include a new Memberships System, a Risk Management System, a Project Management System and a new Learning Management System to support the delivery of online training to volunteers and athletes in 2022. A number of business processes are or will be streamlined as a result of these investments.

Staff Training & Development

As we foster a culture of excellence across the organisation, providing a variety of opportunities for learning and development ensures that staff feel empowered and supported as they achieve their goals and objectives. In-person learning allows hands-on application and collaboration while on-demand learning offers flexibility and empowers people to learn at their own pace. The implementation of LinkedIn Learning in 2021 means learning can be self-directed, fluid and flexible. Targeted training can also be scheduled for an individual or groups.

As we move through the strategic period, we will use a blended learning approach to cultivate potential and provide role specific development opportunities for staff.

Our Volunteers

Special Olympics Ireland has an incredible team of volunteers, without whom our goals would be impossible to achieve. Volunteers are the lifeblood of the organisation. Their dedication and commitment spans across all activities from our Board of Directors to clubs and committees, from sports to athlete initiatives, from competition events to fundraising events. Annual activities include recruiting, registering and vetting new volunteers. All new volunteers receive Induction and Safeguarding training and other role-specific training is offered to equip volunteers with the necessary skills and information for their role.

The pandemic has presented challenges in the volunteer area that will need to be assessed and addressed once activity returns to near-normal levels.

A large number of our volunteers help plan and run competition events but there were only two in-person events since the start of the pandemic. We have some concerns that a significant number of volunteers will not remain involved as in-person activities return which would put additional pressures on a

crowded competition calendar as well as under-resourced clubs returning to activities.

In 2021, communication and engagement with volunteers was essential to enhance retention. Newsletters helped to keep volunteers up-to-date on virtual activities and plans. Emails sought to engage with volunteers who needed to renew their membership – which meant completing vetting again and/or safeguarding training. Clubs engaged locally with their volunteer teams. “Share Your Memories” virtual sessions were held over the summer to re-engage with Event Volunteers. To help support club recruitment, event volunteers were asked if they wanted to get involved in local clubs. Recruitment resources were developed to help empower clubs to recruit to fill club vacancies.

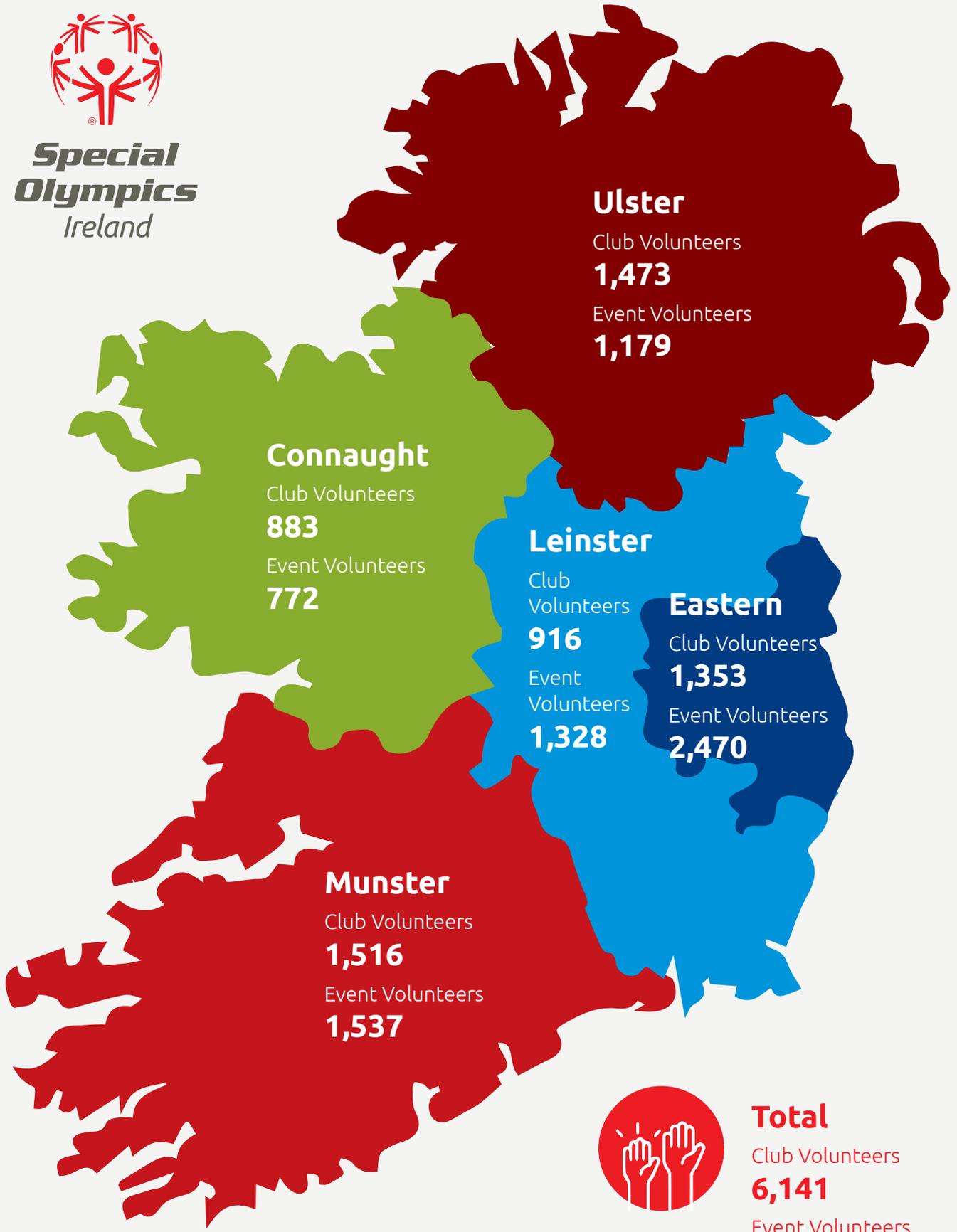
The current number of registered volunteers is 12,420.

This number is made up of club, event and other registered volunteers. Some of our volunteers hold multiple roles and may be involved in clubs, events and fundraising.





**Special
Olympics**
Ireland



Total
Club Volunteers
6,141
Event Volunteers
7,286



The impact of the pandemic has meant that opportunities to volunteer have been massively reduced as competitions and activities have been cancelled and clubs unable to offer the usual club activities. This impact is evident from our analysis of ‘active’ volunteers pre-pandemic in 2019 and in the two subsequent years. Despite this impact, 315 new volunteers registered with the programme in 2021.



An example of one opportunity extended to volunteers in 2021 was to invite them to take part in Special Olympics Ireland’s virtual training initiatives. In the 12-week Let’s Run programme registered volunteers, who would normally support competition events were invited to volunteer. Over 100 Event Volunteers signed up to support the athletes participating in activity, including employees from our corporate partners. Three training sessions were organised for the volunteers and then two or more volunteers were assigned to each group of 5/6 athletes. The volunteers organised online calls to connect with their group of athletes, offering support and encouragement. The involvement of the volunteer had a huge impact on the success of the programme and on the achievements and enjoyment for the athletes.



Our son Rory is 14 years old and we’re looking forward to doing our “big run” tomorrow. I can safely say I don’t think we’d be where we are without all the encouragement we received from Eimear, Eoghan and Declan. The podcasts worked really well for us, the all-important beep to indicate when to walk or run was great. I never, ever thought Rory would be able to run but he can all thanks to the program and the support we received.



To all the Organisers and especially the Volunteers, a big big thank you. Ye had a tough job trying to keep us on our toes but it was worth it. This is my 2nd year and this year I loved the ZOOM calls more than the running I had great chats with Alana, Siobhan & Jessica....We even had a ZOOM call on Alana's birthday.....I will try to keep up the running 3 times a week until October, if it doesn't get too wet & cold...Thanks to Special Olympics and all the Volunteers for keeping us busy while COVID-19 closed our Clubs.

Five Regional Event Volunteer focus group sessions were held in early 2021 from which themes for engagement with volunteers were identified and incorporated into a plan of action for further engagement activities. Further engagement webinars were held during the summer months on the theme "Share Your Memories" and accompanied by social media engagement of past events. A Club Recruitment Open Night was organised for event volunteers to outline how to transition from event to club volunteering.

Ongoing work during the year included an audit and clean-up of the database to improve the integrity and accuracy of our volunteer database ahead of implementation of a new Membership System. Activity included communication with and removal of non-active pre-pandemic volunteers.

Recognition and retention of volunteers is a key goal of any volunteer programme and no more so that in Special Olympics Ireland, and even more critical with the reduced opportunities to volunteer created by the pandemic. 2021 was a fitting occasion to host a recognition event to convey a huge appreciation to all who had truly gone out of their way to look out for their athletes during such difficult times during the pandemic. A virtual Volunteer Awards event was piloted in September 2021. Club volunteers were invited to nominate a peer and judging was undertaken by an independent panel. The Awards recognised volunteers who had shown extraordinary determination and commitment during the pandemic to keep club activities alive and athletes engaged in physical, health and social activities. 57 volunteers were recognised through peer nomination for their efforts at this virtual Volunteer Awards celebration. The event was a huge success and a fitting recognition for not just the award recipients, but for the nominees and all other volunteers in clubs. A review of the event recommended its adoption as an annual event and so we look forward to recognising more worthy recipients in 2022.

Recognition of Special Olympics Ireland Volunteers



Award recipients at **Special Olympics Ireland's Volunteer Awards** celebration in September 2021.



Virtual Volunteer
David O'Brien



Club Volunteer
Anne McCartan



Spirit of Special Olympics
Brian McGuigan



FEDERATION OF
**IRISH
SPORT**

Award recipients at the **Federation of Irish Sports Awards** in December 2021

Team Special Recognition Award: Roscommon Special Olympics Club and volunteers Máire Allen and Jacqueline McCormack.



*Jacqueline
McCormack*



Maire Allen

**BBC
SPORT**

Award recipients at the **BBC Sport NI Unsung Hero Awards**

Brian McGuigan wins the 2021 award for GAA and Special Olympics volunteering. Brian represented Northern Ireland as one of the 15 finalists for the overall Unsung Hero Award with the winner being announced live on BBC One at the BBC Sports Personality of the Year in December.



Brian McGuigan

Volunteer Training & Development

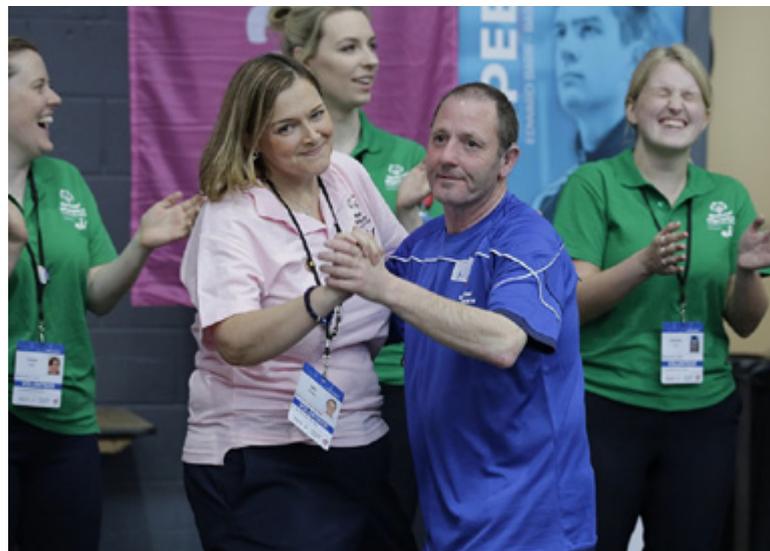
Despite the impact of COVID-19, training opportunities continued to be offered across the organisation in 2021 and several traditionally tutor-led courses were redesigned to be accessible in e-learning/online format including several sports/coaching and health related offerings.

Near the end of 2021, following months of evaluation and research, procurement of a new Learning Management System (LMS) got underway so that we will have the ability to support the upskilling of volunteers, staff and athletes through a structured, tailored and user-friendly system. This system is being customised for Special Olympics Ireland's specific needs and will be rolled out in 2022.

Special Olympics Ireland offers training to clubs and volunteers who would like to know more about working with people with an intellectual disability so as to enable them to carry out their roles more effectively. Special Olympics Ireland has developed a series of **Intellectual Disability Modules of Education** working in conjunction with Trinity College's School of Nursing and Midwifery. In 2021, and in collaboration with Trinity College, we began to digitise the

Intellectual Disability Modules in preparation for uploading to the new LMS platform. As a result of the ongoing development these will now be available as e-learning modules as well as tutor-led offerings in 2022 and therefore more accessible.

Our Club Management Team Training, which is currently tutor-led, will also be converted into digital format in 2022 to facilitate wider and easier access for club volunteers in management roles.





Structure, Governance and Management



Legal Status

Special Olympics Ireland is a Company Limited by Guarantee with company number 228545. The Company was registered on 8 June 1995 (incorporated on the 4th July 1978). The registered address of the company is at Sport Ireland Campus, Snugborough Road, Blanchardstown, Dublin 15, D15 PC63.

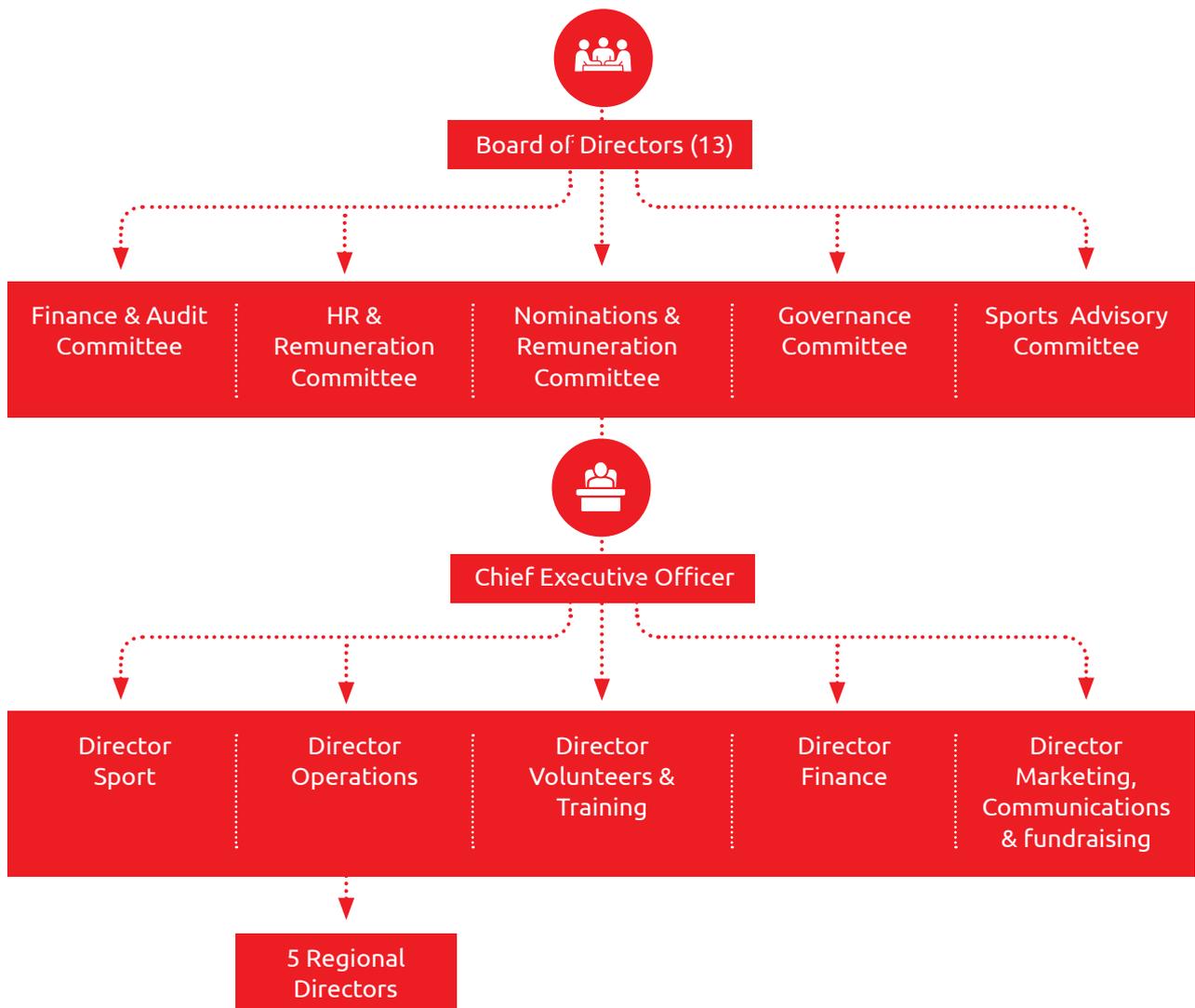
Special Olympics Ireland is a registered charity with the Charity Regulator in Ireland - (RCN): 20016883. The Company's Charity Tax Numbers are CHY 7556 (ROI) IE00009 (NI). The Company has charitable status and therefore is exempt from corporation tax.

Special Olympics Ireland is recognised by Sport Ireland as the NGB for Sport for persons with an intellectual disability and the organisation is affiliated to Special Olympics International.

The company is licensed to dispense with "Limited" from its name further to the passing of a special resolution at the Extraordinary General Meeting of the company held on Saturday 26th November 2016. The constitution of the company is available for inspection on the company's website at www.specialolympics.ie and on the Companies Registration Office website (www.cro.ie).

Organisational Structure

Members
As per the Constitution



Members

Membership of the Company is set out in its constitution under five categories of memberships as follows:

- (A) **Affiliate Club Members** - each local Special Olympics club or each entity which runs a local Special Olympics Programme and which applies and is approved for admission
- (B) **Committee Members** - each Regional Committee
- (C) **Board Members** – directors, elected/appointed as per the Constitution
- (D) **Regional Volunteer Members** – ten individuals from each Region, appointed by the Regional Committee
- (E) **Central Volunteer Members** - five individuals, appointed by the Board

Affiliate Club Members are independent entities that affiliate to the company and charity in order to participate in a range of services and supports that Special Olympics Ireland offers each year. Entities that affiliate consist of community sports clubs, registered charities, such as services and schools for people with Intellectual Disabilities, and other NGB sports clubs. At 31st December 2021, there was 294 Affiliate Club Members. These Affiliate Club Members are independent entities and are not consolidated into the Special Olympics Ireland entity.

Board of Directors

Special Olympics Ireland is governed by a Board of Directors who are all volunteers and give a significant amount of their free time to directing and overseeing the work of Special Olympics Ireland.

The composition of the Board is made up of the following:

- (A) two individuals elected by the Members at the annual general meeting;
 - Under this provision, and when a vacancy arises, nominations of candidates may be made by any Member of the Company and a Director is elected by the general meeting

- (B) the Chairperson of each Regional Committee, or in the event that the Chairperson is unable to serve, a person nominated by the Regional Committee;
 - Either Affiliate Club Members or the Regional Committee may nominate an individual to serve as chairperson of the Regional Committee (there are five Regional Committees). Election of the Chairperson is carried out at a general meeting of each region
- (C) one person who has a family relationship with a Special Olympics Athlete (unless the Board already has representation from a family member among the current serving directors)
 - Process for nomination and election is set out in Article 7.2.6 of the Constitution
- (D) such additional number of individuals (not exceeding in number the individuals appointed under paragraphs (A) to (D)) as may be co-opted by the Board with a view to ensuring the broadest range of skills, talents and backgrounds on the Board.
 - Under this provision, the Board has the power to co-opt and appoint an individual to be a Director.

The members of the Board are the directors of Special Olympics Ireland and the Board has the function of overseeing, directing and coordinating the policies, organisation, affairs and activities of Special Olympics Ireland. Members of the Board are all volunteers and receive no remuneration or benefits for the work they undertake as Board Members. The Board is responsible for the strategic direction of the Special Olympics programme, ensuring the objectives of Special Olympics Ireland and the international movement are met by delegating day-to-day management to the CEO.

The Board is responsible for providing leadership, setting strategy and policy and ensuring control. Board members are drawn from diverse backgrounds, bringing their significant expertise and decision-making skills achieved in their respective fields to Board deliberations. Clear division of responsibility within the organisation is maintained, with the Board retaining control of major decisions under a formal schedule of matters reserved for the Board.



The term of office for all directors is two years from their date of appointment, renewable twice. No Director may serve more than six consecutive years. As a contingent measure for succession planning the Constitution allows flexibility, whereby a former director is eligible to serve a further term of office, subject to a minimum of a one-year gap and a maximum of a further six years.

Typically, Special Olympics Ireland aims to recruit individuals on to the Board who have a background in Legal, Human Resources, Governance, Audit and Finance. Other skill sets may be targeted depending on the prevailing Strategy and the results of the most recent Board Evaluation will be considered, in particular any gaps in skills and knowledge, and noted prior to candidate identification.

The Nominations and Remuneration Committee leads the organisation's succession planning and makes recommendations to the Board on suitable candidates for co-option into Board vacancies. Recruitment for a co-opted Director role is carried out with the support of a Board Recruitment service and, on occasion, the incumbent may identify a potential successor from the relevant profession, who is invited for interview. New Board members receive a welcome letter and a Board Induction Pack which includes minutes from Board Meetings for the previous year and an overview of the financials of the organisation. Induction training, consisting of familiarisation with the mission and goals of the organisation, overview of activities and policies of the organisation, roles and responsibilities of a Director is led by the Chairperson and CEO. Induction training is supported by a Board Manual that includes information on the company's operations, management and governance. Additionally, all directors are offered training from external providers such as Sport Ireland, Sport Northern Ireland, Federation of Irish Sport, the Charities Regulator and other training bodies on an ongoing basis.

The Board acknowledges its overall responsibility for the organisation's systems of internal control and for reviewing its effectiveness. Special Olympics Ireland has a comprehensive process to ensure that performance is monitored and that appropriate management information is prepared and reviewed regularly by both Executive Management, Board Committees and the Board itself. Responsibility for the monitoring

of these systems has been delegated to the relevant Committee and responsibility for the implementation of these systems to the CEO and the executive team.

The internal control systems are designed to provide reasonable but not absolute assurance in relation to: compliance with the regulatory framework, against material misstatement or loss and to enable the Board to meet its responsibilities for the integrity and accuracy of the company's financial and non-financial records. They include:

- A five-year strategic plan including financial projections approved by the Board.
- Detailed annual plans and related budgets approved by the Board.
- Regular consideration by the Board of both financial results including variances from annual budgets, and non-financial reports on key performance indicators as set out in annual plans. Delegation of day-to-day management, levels of authority and segregation of duties.
- Identification and management of risks.

The Board of Special Olympics Ireland is committed to maintaining the highest standard of corporate governance and believe that this is a key element in ensuring the proper operation of the company's activities.

The Board of Directors is fully committed to complying with the regulatory codes in the charity and sports sectors, and the Board has declared its compliance with:

- The Charities Governance Code
- Governance Code for Sport - A Code of Practice for Good Governance of Sport Organisations in Ireland

The Board is also committed to compliance with Sport Ireland's Anti-Doping Compliance Guidelines. Special Olympics Ireland supports a drug-free ethos and, while no testing takes place in the programme, we are committed to the principles.

Committees of the Board

The Board has four committees each chaired by a member of the Board with agreed terms of reference.



Finance & Audit Committee



Chairperson: Proinsias Kitt (retired 19 June 2021) /Donal Courtney (appointed 27 February 2021)

The committee provides an opportunity for detailed discussions and consideration of financial matters, with regular reporting to the Board. The role of the Finance and Audit Committee is to share the workload of the Treasurer in monitoring and managing the organisation's finances; to review and make recommendations to the Board regarding the organisation's financial and investment strategy; to ensure that the organisation applies consistent financial reporting and internal control procedures and maintains an appropriate relationship with the company's auditors and to ensure compliance with the relevant legislation and regulation as it applies to the company.

During 2021, the committee's schedule of work included:

- **2021-2025 Financial Strategy** - review and recommendation to the Board.
- **Financial performance** - regular review of performance against budget
- **Going Concern Assessment** - review of the financial and operational assessment of the organisation as a going concern over the short to medium term as a result of the risks presented by COVID-19 and other potential business risks.
- **2020 Financial Statements and Annual report** - review and recommendation for Board approval and signing.
- **Statutory Audit** – audit planning and review meetings with the auditors to discuss the scope of the audit, the final draft Annual Report and Financial Statements and the Auditors Results Report.
- **Auditors Results Report** – monitoring of progress against auditors recommendations.
- **Investments** – regular review of on-going investment performance
- **2022 Budget and Cost Apportionment** - review and recommendation of the annual budget, forecasts and strategy performance for Board approval.
- **Funding Agreements** - review and recommendation for Board signing
- **Review of the new IORP 11 pension's legislation** and recommendation for the appointment of a pension's advisor to review current schemes and implications of the new and significant legislation requirements.
- **Financial Policies and Procedures** - review and recommendation to the Board for approval
- **Insurance Renewal** - Review of company requirements and recommendation to Board for approval.
- **Internal Audit** - consideration of an internal audit function for planning in 2022
- **COVID-19** – review of the Employment Wages Subsidy Scheme
- **Reserves** - review of charitable reserves, reserves policy and Revenue approval for action in 2022.

Governance Committee



Chairperson: Mary O'Brien (retired 19 June 2021)/ Brendan O'Brien (appointed 16 October 21)

The role of the Committee is to support the governance function of the Board, ensuring compliance with all related legislative and regulatory requirements and to monitor and review the Governance Codes and to make recommendations to the Board on any related matters.

During 2021, committee had oversight of:

- Monitoring and compliance requirements of the Governance Codes, the Charities Governance Code and Sport Ireland's Governance Code for Sport
- Development, review and/or completion of key documents such as the Crisis Management Plan, Communications Strategy, Safety Statement, Complaints Policy and Complaints Handling System, and the Business Continuity Plan
- Review of the Director Induction Process, completion of a new Board Induction Pack and new Board Handbook
- Preparation of Annual General Meeting Pack
- Review of existing and development of new policies for board approval as per the organisation's Schedule of Governance Items for Review
- Review of Board Committees in terms of the roles, responsibilities and composition of Committees to meet the current strategic period.
- Monitoring and review of compliance with legal and regulatory matters
- In December 2021, the Board formally declared full compliance with the Governance Code for Sport and the Public Statement of Compliance was signed by the Board.



Human Resources Committee



Chairperson: Maura Donovan

The role of the Committee is to support the human resources (HR) management function of the organisation, ensuring compliance with all related legislative requirements and to monitor and review the Remuneration Policy and to make recommendations to the Board on any HR matters.

During 2021, the committee's schedule of work included:

- Monitoring and Reviewing the arrangements and impact of COVID-19 for employees and the organisation, including remote working arrangements, employee well-being and the Employment Wage Subsidy Scheme (EWSS)
- Receipt and review of policies and procedures, including:
 - Company's Sick Leave policy and Parents Leave policy, in line with new legislative changes.
 - Updated policies and procedures to address the new Code of Practice for Employers and Employees on the Prevention and Resolution of Bullying at Work and the Code of Practice for Employers and Employees on the Right to Disconnect.
- Reviewing and assessing the implications of the Working from Home Bill
- Discussing longer term strategies for remote and flexible working for employees
- Planning for a phased return to work initially in September, subsequently postponed to November 2021, and ultimately deferred into 2022
- Annual Review of Salaries
- Receipt and review of outcomes from the Culture Audit and presenting recommendations on a Company Holiday over Christmas from 2021 and a designated Training & Development Day for staff
- Monitoring and review of compliance with legal and regulatory employment matters
- Assessing the effectiveness of the Board through a Board Effectiveness Survey



Nominations and Remuneration Committee



Chairperson: Helena Walsh

The role of the Committee is to support the Board in developing an appropriate structure, composition and balance of skills to support the strategic objectives and values of the organisation. The Committee oversees arrangements for succession planning and makes recommendations for suitable candidates for co-option to the Board. The Committee assists the Board to meet its responsibilities regarding the determination, implementation and oversight of remuneration arrangements. The Committee reviews and makes recommendations in respect of the remuneration policies and framework for staff.

During 2021, the committee's schedule of work included:

- Succession planning including the completion of a new Board Skills Matrix to support Board Recruitment, recruitment of two new directors between February and May 2021, supported by Board Member Recruitment Service of the Federation of Irish Sport.
- Planning and oversight of the process to establish an Athlete Voice Group, an arrangement to facilitate athlete input and engagement, with the goal of facilitating athlete input to and engagement with the Board and to "give a voice" to athletes in a more meaningful role to athletes. Through this representative voice, athletes will support Special Olympics Ireland management, staff team and the Board, inputting

into the strategic direction, the policies, sport, competitions, coaching and other programs on matters that are important to athletes. Recruitment of members began in late November, with the first meeting expected to take place in early 2022.

- Planning and coordination of the Board's Review Project on the role, responsibilities and composition of Board Committee to meet the future needs of the Board and the organisation.
- Presenting recommendation to the Board on the new Committee structures, roles and responsibilities from 2022

The Remuneration committee's schedule of work included:

- Receipt of proposals and recommendations from the HR Committee in relation to the Annual Salary Review
- Presenting recommendations Board
- Remuneration Committee – is made up of Helena Walsh, Maura Donovan, Donal Courtney, Brendan O'Brien, Matt English and Jo McDaid.



The Sports Advisory Group was established in 2021. It is comprised of Board Members Geraldine Ryan Meagher, Frank Fitzgerald and Paul Malone and a member of management, Director of Sport, Karen Coventry. The role of this group:

1. To consider and present recommendations at a strategic level and potentially at an operational level on the Sports Programme.
2. Guidance and feedback on the review, development and implementation of policies and procedures for the Sports Programme.
3. Promote and support the Special Olympics Ireland sports training and competition programme.

4. Support the work of the Sports Department to ensure athletes have opportunities to partake in sports training and competition programmes.
5. Play a role in the selection of Management Teams for European and World Games.

In 2021, the group reviewed proposals and recommendations on new competition advancement processes and selection processes and procedures to address the impact on competitions during the year.

The following table sets out the Board & Committee Membership & Attendance:

	Appointed	Re-Appointed / Retirement	Latest Retirement	Board Meeting	Governance Committee	HR Committee	Nominations Committee	Remuneration Committee	Finance & Audit Committee
Board Members									
Brendan Whelan	2014	2021	2023	7/7			1/1		6/6
Helena Walsh	2016	2020	2022	6/7	3/3	4/4	3/3	1/1	
Proinsias Kitt (*)	2015	2019	2021	3/3			1/1		3/3
Aengus Sheerin	2018	2020	2024	6/7					
Carolyn Jones	2018	2020	2024	6/7					
Mary Moran	2018	2020	2024	6/7					
Maura Donovan	2016	2020	2022	7/7		4/4	1/1	1/1	
Nazih Eldin	2017	2021	2024	6/7					
Paul Malone	2020	2020	2026	6/7					
Frank Fitzgerald	2016	2020	2022	5/7					
Mary Lally (*)	2015	2019	2021	3/3	2/2				
Jim Pow	2017	2021	2023	7/7					
Geraldine Ryan Meagher	2016	2020	2022	6/7					
Donal Courtney (**)	2021		2027	6/6			2/2	1/1	4/4
Brendan O'Brien (***)	2021		2028	3/3			1/2		
SPECIAL OLYMPICS IRELAND Management									
Matt English				7/7			1/1		6/6
Annmarie Sweeney				3/3					
Jo McDaid				6/6	3/3	4/4	3/3		
Karen Coventry				4/4					
Bernie Bryan				5/5	2/3				6/6

(*) Retired 19 June 2021 Board Meeting (**) Appointed 27 February 2021 (***) Appointed 16 October 2021



The Board is chaired by Brendan Whelan and met seven times in 2021. The directors who held office during the year are listed on page 70. In 2021, Director, Jim Pow, who has served for 4 years on the Board, was re-elected for a final two-year term. Two directors retired having reached their maximum term of office, Mary (Lally) O'Brien and Proinsias Kitt. A new director, Donal Courtney, was appointed on 27 February 2021 and was subsequently appointed by the Board as Treasurer on the departure of the former Treasurer, Proinsias Kitt. The Board co-opted and appointed Brendan O'Brien as a director on 16 October 2021.

Safety, Health and Welfare at Work Act 2005

The wellbeing of the company's employees is safeguarded through strict adherence to health and safety standards. The Safety, Health and Welfare at Work Act 2005 and the Health and Safety at Work (Northern Ireland) Order 1978 imposes certain requirements on employers and the company has taken the necessary action to ensure compliance with the Act, including the adoption of a safety statement. The Board completed a review of the organisation's Safety Statement in 2021.

Employee Remuneration

Special Olympics Ireland aims to pay employees in a fair, responsible and transparent way and is committed to creating a workplace that attracts, motivates and retains competent, talented individuals. The Human Resource Committee conducts

an annual review of the organisation's compensation strategy, its compensation framework, salary management processes and benchmarking mechanisms to determine pay and benefits including pension arrangements of all staff below the Chief Executive Officer. The Human Resources Committee has set Special Olympics Ireland's market reference point to construct pay ranges and to benchmark remuneration around the median of the market having regard to similar employment in the charity and sports sectors, as well as general business/public service sectors where appropriate. The outcome of this annual review is reviewed by the Remuneration Committee, as is the pay and conditions of the Chief Executive Officer. The Remuneration Committee then present a report and any recommendations to the Board of Directors for approval.

Political Contributions

There were no political donations made during the financial year (2020: Nil).

Accounting Records

The measures that the directors have taken to secure compliance with the requirements of Sections 281 to 285 of the Companies Act 2014, with regard to the keeping of accounting records, are the employment of appropriately qualified accounting personnel and the maintenance of computerised accounting systems. The company's accounting records are maintained at the company's registered office at Sport Ireland Campus, Snugborough Road, Blanchardstown, Dublin 15.

Disclosure of information to auditors

In the case of each of the persons who are directors at the time the Directors' Report and Financial Statements are approved:

- A) So far as the director is aware, there is no relevant audit information of which the company's auditors are unaware; and
- B) Each Director has taken all steps that ought to have been taken by the Director in order to make himself/herself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

Auditors

The auditors, Mazars, Chartered Accountants and Statutory Audit Firm have expressed their willingness to continue in office in accordance with Section 383 (2) of the Companies Act 2014.

On behalf of the Board

Brendan Whelan
Director

Donal Courtney
Director





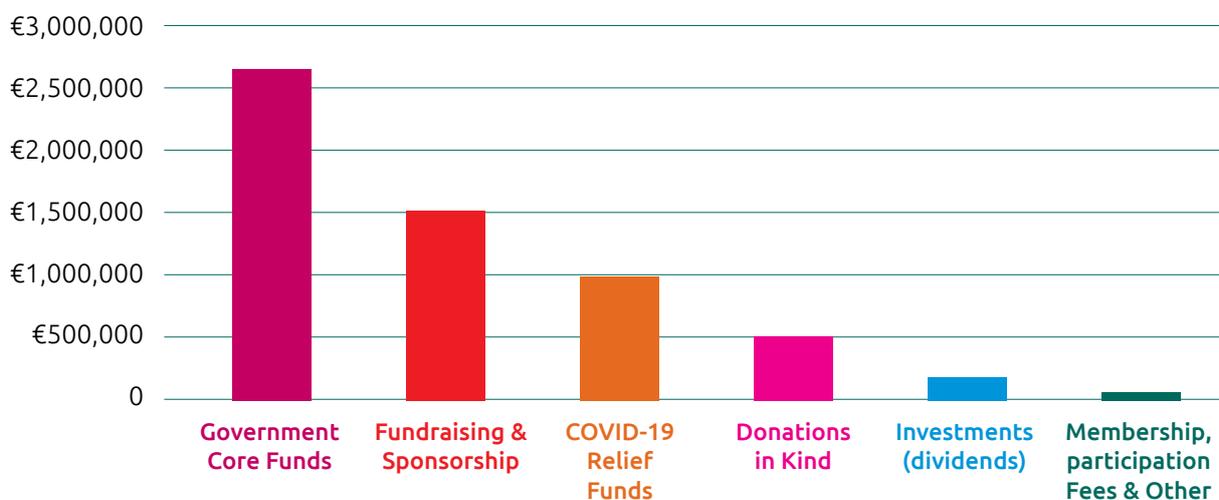
Financial Review



Financial Review

The results for the financial year reflect a net income of €2.159m (2020: €0.983m) and was achieved as a result of generating €5.987m in secured income to cover reduced programme costs of €5,023m. In addition unrealized gains on investments arising during 2021 were valued at €1.196m as at 31st December 2021. These values are subject to short-term fluctuations. Donations in kind account for €0.474m which is as is customary, included in both income and costs.

Income by **Category Source**



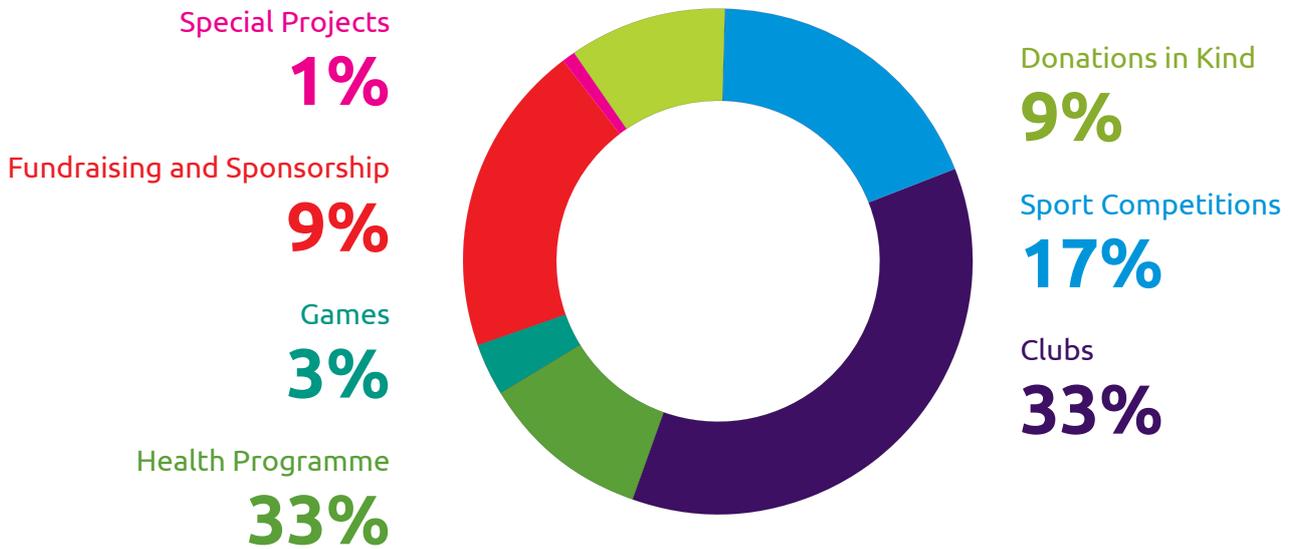
Income

The €5.987m income generated in 2021, as stated in the Statement of Financial Activity (SOFA) on page 33 and detailed in Notes 4-7, was secured from a wide range of income sources including government, government agencies, corporate sponsors, fundraising activities, investments, affiliation fees, participation fees, donations and donations-in-kind.

In 2021, the Government continued to provide an additional source of funding in the form of COVID-19 resilience and subsidy relief funding to support the retention of staff, the transitioning to a digitilised business delivery model and Club support. These grants were made widely available to the sports sector, given the profound impact on all sports activities and related income generation, with the intention of helping to ensure that all sports organisations are well placed to function to pre COVID-19 capacity and develop further from there.

Our partnerships with our various core grant funders and sponsors continue to be greatly valued as being strategically critical to ensuring the sustainability and development of our organisation, even more so during the current COVID-19 pandemic where they demonstrated continued commitment through challenging times to provide both financial and non-financial supports. We also receive a number of other restricted project grants from various other government agencies and corporates, without which we would be unable to deliver the ongoing development and growth of the Special Olympics programme in Ireland. A list of our funders are noted in Notes 4-7 and we are greatly appreciative of their continued financial support throughout COVID-19.

2021 Costs by Programme



Expenditure

During 2021, a total of €5.023m was expended on the overall programme (2020: €6.508m) which was lower than budgeted and reflected an enforced reduction in planned spend due to the on-going COVID-19 restrictions. Some of the underspend from both 2020 and 2021 programme activities has been rescheduled to and budgeted for in 2022 to facilitate advancement requirements within the competition programme. Total expenditure levels for 2020 as noted above were particularly high due to unusually high levels of donations-in-kind from media sources which were valued at €1.277m.

As we are an organisation driven by people-centered resources to deliver the various Special Olympics programmes, staff costs are our most significant cost and account for on average 68% of total costs, excluding donations-in-kind over the current strategy. Total costs, including staff costs, are allocated across the programmes noted below in line with the organisation's cost apportionment policy and are set out in greater detail in Notes 8-11. The cost apportionment policy allocates staff related costs and support costs across the various SOI programme activities based on the estimated amount of time each staff member spends on the various activities.

Donations-in-Kind

In 2021 we accounted for the receipt of €0.474m (2020: €1.758m) in donations-in-kind from various donors. We are extremely grateful for this ongoing support provided to the organisation. We would also like to acknowledge the significant number of hours given by our dedicated team of volunteers without whom we would not be able to deliver the Special Olympics programme throughout Ireland. The contribution of volunteers' time is not included in the valuation. We would also like to express our gratitude to all parties concerned for the provision of office accommodation on the Sport Ireland Campus. It is vital that Special Olympics remain at the heart of Irish Sport.

Strategy

The table below sets out a high level overview of Special Olympic Ireland's five year strategy for the period 2021 - 2025. It shows a total deficit of (€2.292m) which is funded by an investment from reserves.

The strategy was formed around supporting the emergence and recovery from COVID-19 in the early years, to future-proof the organization's infrastructure and to aid the development of new growth and initiatives across the life of the strategy.



Overview of 2021-2025 Approved Strategy

	2021	2022	2023	2024	2025	Total
	€'000	€'000	€'000	€'000	€'000	€'000
Total Income	5,230,195	5,341,585	5,470,235	5,033,944	5,099,048	26,175,007
Total Expenditure	5,433,906	5,679,890	5,893,415	5,630,078	5,829,406	28,466,695
Total (Deficit)	(203,711)	(338,305)	(423,180)	(596,134)	(730,358)	(2,291,688)
Total Reserves	10,164,089	9,825,784	9,402,604	8,806,469	8,076,111	8,076,111

2021 is the first year of our current 2025 Strategy and ended on a very positive financial note with a surplus of €2.159m compared to the strategy deficit of **(€0.204m)**, giving a net variance of €2.363m in excess of strategy. Contributing factors to the 2021 positive variance were:

- Income of €0.525m in excess of strategy made up of €0.383m from Government COVID-19 funding reliefs, €0.142m from multiple other sources of income.
- Unrealised gains on investments as at 31st December of €0.953m in excess of strategy projection of €0.242m.
- An underspend of €0.885m against strategy primarily as a result of rescheduling the 2021 Advancement Competition Events to 2022 and lower payroll related costs.

This positive financial outcome for 2021 further increased total reserves at 31 December 2021 to €12.527m. However, the Board approved a 2022 budget with a significant deficit of **(€1.108m)** which is **(€0.770m)** greater than the 2022 strategy of **(€0.338k)**. This increased deficit arises from reduced income of €0.554m largely due to the negative impact of COVID-19 recovery on fundraising activities and increased costs of €0.215m primarily in respect of activities deferred from 2021 which could not take place due to COVID-19 restrictions.

Reserves

Total reserves as stated on the Balance Sheet as at 31 December 2021 are €12.527m of which €10.803m is managed by Brewin Dolphin in line with Special Olympics Ireland's investment policy. These investments will help to support our activities in line with our 2025 strategy and beyond. Reserves are classified across two main fund types, restricted and unrestricted funds as noted below.

Restricted Funds:

Restricted reserves are represented by income received by the company which is restricted to a specific purpose by the donor and which is not fully expended at the year end. Such reserves are not available for the general purposes of the charity.

Of the €0.971m restricted reserves balance, €0.829m relates to a fund provided by the Friends of Special Olympics Ireland (FOSOI) for the purposes of strategic developments. The balance of €0.142m is spread across a number of other restricted funds and is explained in detail in Note 25 to the accounts.

Unrestricted Funds:

Unrestricted reserves are available for the company to use in the furtherance of its purpose and objectives. Of the total unrestricted funds of €11.556m held as at 31 December 2021, €5.284m is held in a

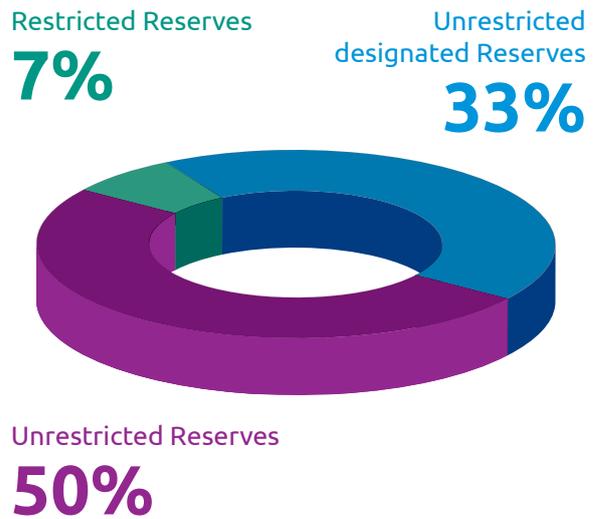


Designated Fund to ensure the continuity of the Special Olympics programme in Ireland. It is stated policy of the charity to ensure that there are sufficient designated funds available to meet the ongoing financial commitments of the organisation across its four-year Advancement World Games cycles and to ensure continuity into the future. A further amount of €0.001m is held in a Capital Investment Fund.

General Reserves, which form part of total unrestricted reserves, have increased to €6.271m (2020 €4.182m). As noted above this increase was achieved through the strong performance of investments and the awarding of COVID-19 resilience funding and subsidies from Government to support the challenging environment. In addition, a number of sports events, including Advancement Events, the Ireland Summer Games and Annual Collection Day had to be cancelled due to the continued COVID-19 restrictions and, as a result, costs were once again significantly lower than budgeted.

Special Olympics Ireland’s new five-year strategy to 2025 has ambitious plans but the initial priority is to focus on reopening up clubs and the participation of our athletes and volunteers in training, development activities and advancement competitions if they so wish. Access to general unrestricted reserves will be critical in the successful implementation of the new strategy, particularly considering that the environment looking forward from a fundraising perspective will continue to be challenging. The 2025 strategy has a target to generate income of €8.416m from community and corporate fundraising activities and investment returns, while retaining the designated reserve. As noted in the income section above, fundraising targets are expected to be negatively impacted in 2022 and possibly throughout the period of the strategy as communities recover from the impact of COVID-19 and the prevailing cost of living increases.

Reserves by Category



Post Balance Sheet Events

There has been no significant events affecting the company since the financial year end and we welcome the removal of the COVID-19 government imposed safeguards in January 2022 which allow an orderly return to activities. The impact of the invasion of Ukraine is not factored into this report. At the time of signing it is being treated as a non-adjusting event.

Going Concern

The potential impact of the ongoing COVID-19 pandemic throughout 2021 and into 2022 has been assessed operationally and financially. The Board has also considered the impact of a worst-case scenario on both the financial and non-financial activities continuing for the duration of our current five-year Strategy to 2025. Based on these detailed assessments, the Board are confident that with the organisation’s current level of financial reserves and other resources there are sufficient overall resources to address any additional deficit which may arise over the period of the 2025 strategy. The Board are of the opinion that Special Olympics Ireland is in a strong position and are not aware of any material uncertainties which may cast significant doubt upon the organisation’s ability to continue as a Going Concern. Thus the directors continue to adopt the going concern assumption in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in note 1 to the financial statements.



As part of the Going Concern assessment, a number of **principal risks** and uncertainties were considered by the executive and the Board and are addressed under the risk management section below.

Risk Management

The company's risk-management processes are designed to enable the organisation to conclude whether the risks to which Special Olympics Ireland are exposed have been identified and reviewed, and systems and procedures have been established to mitigate these risks.

As the trustees, the Board of Directors concentrates its efforts on ensuring that the risks are being managed effectively. Risk management and control functions are overseen by the organisation's Board committees, working with the management team. Special Olympics Ireland maintains a Risk Register that is reviewed bi-annually by the full board and management.

The Risk Register identifies material risks and assesses these in order to mitigate any impact that Special Olympics Ireland is exposed to currently and in the short to medium term. The Risk Register details the agreed controls in place and actions/options identified to avoid, mitigate, transfer or accept the risk(s).

In 2021, Special Olympics Ireland conducted a number of activities to develop and strengthen the Risk Management function and increase awareness across the organisation.

Risk Management Awareness

Cybersecurity

Hardware and software controls were implemented by the Information Technology (IT) department working with our Information and Communications Technology partner. Cybersecurity training, in the form of Sophos ransomware training modules, were rolled out to all staff, highlighting cybersecurity risks and how to identify potential threats. Regular reminders and updates continued throughout the year.

Event Risk Assessment

Special Olympics Ireland reactively and proactively responded to the risk of COVID-19 and many events moved to a virtual environment. During this time, we consulted and collaborated across all areas of the organisation to review the existing event risk assessment documentation in relation to the different types of event that we organise, i.e. sports, fundraising and staff events, etc. and incorporated COVID-19 risks for assessment for all events.

Clubs COVID-19 Risk Assessment Template

Special Olympics Ireland is committed to assisting the affiliated clubs in assessing and managing COVID-19 risks at a club level in a manner which assists their return to in-person activities, and, in turn, protect the reputation of the organisation. The Return To Activities Working Group developed a template COVID-19 Safety Plan and Risk Assessment in line with Public Health and Government advice for use by clubs. A number of club webinars were held to explain and create awareness of the COVID-19 related risks. Ongoing support was provided and regular guidance over the year.

Business Continuity

During 2021, SOI documented a formal business continuity plan (BCP) to minimise disruption to the organisation during times of business interruption. This BCP is complementary to our existing risk management processes and it was developed to a detail and scope appropriate to the risks identified for Special Olympics Ireland in its risk register. When risks are identified and mitigating action taken, our business continuity planning focuses on any threats that remain outside of its control.

A Business Continuity Working Group was also established in 2021 to oversee the development and monitor the implementation of, and compliance with the BCP and associated policies and procedures. This group also ensures that the organisation's BCP is regularly considered, reviewed, tested and updated.

The BCP aims to:

- Manage the risks which could result in disastrous events thereby minimising the likelihood of a disaster occurring;
- Reduce the time taken to recover when a disruptive incident occurs; and



- Minimise the risks involved in the recovery process by making the critical decision in advance in stress free conditions.

Policy Review

As part of Special Olympics Ireland's internal controls, policies and procedures are reviewed at regular intervals to ensure they are effective and that any actions to manage risk have been completed. The Complaints Policy and associated Complaints Handling Procedure as well as the Protected Disclosure Policy were reviewed and approved by the Board in 2021. These policies enhance our risk management.

The organisation has a system in place for individuals to provide feedback which is welcomed and encouraged. We are committed to learn from the information we receive and to use the learning for continuous improvement. No formal complaints were received during the year and no reports of inappropriate use of resources or governance issues were reported under these procedures.

As an additional control measure, we sought an external review of the organisation's Safety Statement in 2021 to ensure the Safety Statement was updated to meet all regulatory and legal compliance, across the two jurisdictions in which Special Olympics Ireland operates.

Risk Management Software

Special Olympics Ireland invested in a Governance, Risk and Compliance (GRC) software solution to assist the management team, and consequently the Board, to better identify and monitor risks and to streamline and enhance our risk management processes while ensuring compliance with relevant legal and regulatory obligation. A number of risk portfolios were identified and work is ongoing to develop the risk registers under each of these portfolios.

Risk Management Oversight

The Board of Directors carried out a review of the Board Committee structure and composition in quarter four of 2021. Following the review, the various committees of the Board will be reconfigured during the first half of 2022.



2021 Risks

During 2021, the Board monitored nine material risks and, at the end of 2021, identified the following four as the key risks facing the organisation.



COVID

Risk	Control Measures
<p>Failure to monitor and address the impact of COVID-19 response measures on the organisation and Clubs</p>	<ul style="list-style-type: none"> • Regular management reviews leveraging external support from government agencies • Return to Activities (RTA) team in place to monitor government guidance and to provide guidance to clubs, athletes & volunteers • Regular engagement with staff, clubs, sponsors and other stakeholders • Ongoing monitoring across potential impact area, such as staff health and safety, club reactivations, fundraising, finance, etc. • Club webinars and continued regional support to clubs and monitoring of reactivation status • A number of investments were made in new technology and software to help digitize our programs. • A number of successful funding submissions to various Government agencies. • Redirecting resources towards digital fundraising platforms.
<p>Failure to address HR issues arising from COVID-19 response</p>	<ul style="list-style-type: none"> • Working from Home guide issued to all staff • Regular engagement with staff through email, Microsoft Teams, department and regional team meetings • Numerous staff surveys issued since pandemic started • Health & well-being advice & messages delivered regularly • COVID-19 Response plan (Return to Office) to help safe return to office • Training provider sourced to deliver training prior to re-opening • Flexible Working Policy to be developed • Review of office and remote workspaces • Implement office attendance record-keeping and management function on HR System to capture staff members and numbers in the office on any given day



Risk	Control Measures
<p>Failure to have arrangements in place to ensure safety for visitors & stakeholders to office or at club or at events</p>	<ul style="list-style-type: none"> • Protocol and guidance in place for Return to Activities for clubs and to return to office environment • Webinar session held on Protocols and numerous regional club support sessions • Protocol template for management of competition events, fundraising and PR events



Safeguarding

Risk	Control Measures
<p>Failure to comply with Children First legislation due to failure of affiliated clubs to meeting their Safeguarding obligations or requirements not being met at all Special Olympics Ireland managed events</p>	<ul style="list-style-type: none"> • Programme’s Mandated Person in place and trained to Safeguarding Level 3 • Designated liaison person (Regional Directors) in place in each region • Weekly opportunities and weekly delivery of online Safeguarding Training • Clubs and volunteers informed through in-person and via written communication of standards required • Event Management Team structure identifies person responsible for Safeguarding at Special Olympics Ireland events • Review completed by external consultants on status of Safeguarding Practices and policies in SO Ireland • Prioritised training for Club Safeguarding Officers and Club Chairpersons as clubs return to activity • Club Risk Assessment Audit project, developed by Sport Ireland, reactivated and for completion by clubs by April 2022 • Plan to hire and train 6 New Safeguarding Tutors to expand capacity to provide training • Special Olympics Ireland is fully compliant with the Children First Legislation (ROI) and engage regularly with Sport Ireland, Sport Northern Ireland, NSPCC’s Child Protection in Sport Unit and the Health Services Executive (HSE). • Safeguarding training courses were converted for online delivery • Recruit and train volunteers as Safeguarding Tutors to increase our capacity





Volunteer Re-Vetting

Risk	Control Measures
<p>Failure to replenish volunteer attrition and to re-vet volunteers every 3 years as recommended best practice</p>	<ul style="list-style-type: none"> • Re-vetting of Club and event Volunteers in progress. • Ongoing management of volunteer database by removal of inactive volunteers or encouraging them to fill perceived gaps at clubs • National Vetting Bureau and Access NI facilitating online verification for applicants for the period of the COVID crisis to streamline process



Cybersecurity

Risk	Control Measures
<p>Failure to protect sensitive data and protect against fraudulent activity</p>	<ul style="list-style-type: none"> • Firewalls and gateways were upgraded to the newest technology standards in 2021 • Members and employee data stored on secured servers with appropriate access permissions assigned to users • All S.O. Ireland laptops and USB keys are encrypted • Multi-factor authentication activated for staff to better secure email and SharePoint access • All new staff briefed on data protection responsibilities as part of induction training • Regular Cyber Security training modules rolled out to all staff and ongoing awareness testing • Additional layer of endpoint protection was implemented in quarter two, 2021 using latest Sophos technology, new firewalls and enhanced VPN access • Data leakage is covered in the Cyber Security Insurance policy • Implementation of Penetration Testing and Back-up Retrieval testing in early 2022 • Additional cloud-based backup of Office365 infrastructure (Emails, SharePoint) to be evaluated to ensure that additional backup is located outside of SOI network



Directors' Responsibilities Statement

The directors are responsible for preparing the directors' report and the financial statements in accordance with the Companies Act 2014.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland issued by the Financial Reporting Council* ("relevant financial reporting framework"). 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 assets, liabilities and financial position of the company as at the financial year end date and of the surplus or deficit of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing those financial statements, the directors are required to:

- Select suitable accounting policies for the company financial statements and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether the financial statements have been prepared in accordance with the applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- 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 ensuring that the company keeps, or causes to be kept, adequate accounting records which:

- Correctly explain and record the transactions of the company
- Enable, at any time, the assets, liabilities, financial position and deficit or surplus of the company to be determined with reasonable accuracy
- Enable the board to ensure that the financial statements and directors' report comply with the Companies Act 2014
- Enable the financial statements to be audited

The directors 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.

Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions. The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website.

Brendan Whelan
Director

Donal Courtney
Director

Date: 5th May 2022



Independent Auditor's Report to the Members of Special Olympics Ireland

A company limited by guarantee and not having a share capital

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Special Olympics Ireland ('the company') for the year ended 31 December 2021, which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including the summary of significant accounting policies set out in Note 2. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland issued in the United Kingdom by the Financial Reporting Council (FRS 102).

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2021 and of its surplus for the year then ended;
- have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditor's 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 financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these 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 the date 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.



mazars

Other information

The directors are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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 2014

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

- the information given in the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements;
- the directors' report has been prepared in accordance with applicable legal requirements;
- the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited; and
- the financial statements are in agreement with the accounting records.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the directors' report. The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of any of Sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions are not complied with by the company. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the directors' responsibilities statement set out on page 82, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as management determines 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 management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.



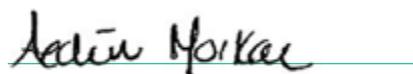
Auditor's responsibilities for the audit of the financial statements

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 (Ireland) 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.

A further description of our responsibilities for the audit of the financial statements is located on the Irish Auditing and Accounting Supervisory Authority's website at: http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf. This description forms part of our auditor's report.

The purpose of our audit work and to whom we owe our responsibilities

Our report is made solely to the company's members, as a body, in accordance with Section 391 of the Companies Act 2014. 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.



Aedín Morkan

for and on behalf of Mazars

Chartered Accountants & Statutory Audit Firm
Harcourt Centre
Block 3
Harcourt Road
Dublin 2.

Date: 11 May 2022



Statement of Financial Activities

(Incorporating income and expenditure account) for the year ended 31 December 2021

	Notes	2021 Restricted Funds €	2021 Unrestricted Funds €	2021 Total Funds €	2020 Restricted Funds €	2020 Unrestricted Funds €	2020 Total Funds €
Income From:							
Donations and legacies	4	658,361	2,159,061	2,817,422	739,569	1,876,500	2,616,069
Charitable activities	5	1,588,709	2,710	1,591,419	1,234,159	143,210	1,377,369
Investments	6	-	168,066	168,066	-	141,076	141,076
Other	7	240,988	694,351	935,339	232,045	589,101	821,146
Donations in kind		-	474,434	474,434	-	1,757,602	1,757,602
Total income		2,488,058	3,498,622	5,986,680	2,205,773	4,507,489	6,713,262
Expenditure On:							
Raising funds	8	345,042	557,041	902,083	154,836	534,291	689,127
Charitable activities	9	2,095,408	1,510,476	3,605,884	1,998,264	1,898,377	3,896,641
Special projects	10	16,259	24,133	40,392	56,710	108,290	165,000
Donations in kind		-	474,434	474,434	-	1,757,602	1,757,602
Total Expenditure:		2,456,709	2,566,084	5,022,793	2,209,810	4,298,560	6,508,370
Net gains on investments	6	-	1,195,533	1,195,533	-	777,976	777,976
Net income/ (expenditure) before transfers and taxation		31,349	2,128,071	2,159,420	(4,037)	986,905	982,868
Transfers between funds	25	124,294	(124,294)	-	(115,112)	115,112	-
Taxation	14	-	-	-	-	-	-
Net Income/ (Expenditure) after Transfers		155,643	2,003,777	2,159,420	(119,149)	1,102,017	982,868
Fund Balances brought forward	24/25	815,811	9,551,989	10,367,800	934,960	8,449,972	9,384,932
Fund Balances carried forward	24/25	971,454	11,555,766	12,527,220	815,811	9,551,989	10,367,800

There were no recognised gains or losses other than those stated above.

All income and expenditure derive from continuing activities. The notes on pages 89 to 109 form part of these financial statements.



Balance Sheet as at 31 December 2021

	Notes	2021 €	2020 €
Fixed Assets			
Tangible assets	17	74,639	134,069
Investments	18	10,803,486	8,493,029
		10,878,125	8,627,098
Current Assets			
Stock	19	6,879	5,026
Bank and cash	20	2,315,171	2,413,282
Debtors	21	323,324	330,531
		2,645,374	2,748,839
Current Liabilities			
Creditors: Amounts falling due within one year	22	(786,279)	(840,137)
Net Current Assets		1,859,095	1,908,702
Provisions for Liability and Charges	23	(210,000)	(168,000)
Net Assets	24	12,527,220	10,367,800
The Funds of the Charity			
Restricted funds	25	971,454	815,811
Unrestricted funds:			
- General	25	6,271,240	4,181,724
- Designated Fund Friends of Special Olympics Ireland	25	785	86,524
- Designated fund	25	5,283,741	5,283,741
		12,527,220	10,367,800

The notes on pages 89 to 109 form part of these financial statements.

The financial statements were approved by the Board of Directors on 5th May 2022 and signed on its behalf by:

Brendan Whelan
Director

Donal Courtney
Director



Statement of Cash Flows

	Notes	2021 €	2020 €
Reconciliation of net income to net cash in flow from charitable activities			
Net income		2,159,420	982,868
Adjustments:			
Investment income	6	(168,066)	(141,076)
Depreciation of tangible fixed assets	17	40,392	105,860
Movement in fair value of listed investments	18	(1,195,533)	(777,976)
Net income before working capital changes		836,213	169,676
Decrease/ (increase) in debtors		7,207	(291,495)
(Decrease)/ increase in creditors		(53,858)	571,705
Increase in provision for liabilities and charges	23	42,000	42,000
(Increase)/ decrease in stock		(1,853)	30,239
Write-off of tangible fixed assets	17	48,400	-
Net cash provided by charitable activities		878,109	522,125
Cash flows from investing activities			
Investment income	6	168,066	141,076
Payments to acquire tangible fixed assets	17	(29,362)	(66,150)
Purchase of listed investments	18	(2,515,427)	(1,319,267)
Proceeds from the disposal of listed investments	18	676,962	2,089,437
Net cash (used)/ provided by investing activities		(1,699,761)	845,096
Change in cash and cash equivalents		(821,652)	1,367,221
Cash and cash equivalents at beginning of financial year		3,658,083	2,290,852
Cash and cash equivalents at end of financial year		2,836,431	3,658,083
Reconciliation to cash and cash equivalents:			
Bank and cash		2,315,171	2,413,282
Cash held for long term investment		521,260	1,244,801
		2,836,431	3,658,083

The notes on pages 89 to 109 form part of these financial statements.



Notes to the Accounts

1. General Information

These financial statements comprising the statement of financial activities (SOFA), the balance sheet, the statement of cash flows and the related notes 1 to 31 constitute the individual financial statements of Special Olympics Ireland (the “company”) for the year ended 31 December 2021. Special Olympics Ireland is a company limited by guarantee (registered number 228545), and is a registered charity (charity number 20016883). The company is a public benefit entity. The nature of the company’s operations and its principal activities are set out in the Director’s Report on pages 12 to 45.

2. Statement of Accounting Policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company’s financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention modified to include certain items at fair value. The financial reporting framework that has been applied in their preparation is the Companies Act 2014, FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland and the Statement of Recommended Practice (Charities SORP (FRS102)) as published by the Charity Commission for England and Wales, the Charity Commission for Northern Ireland and the Office of the Scottish Charities Regulator which is recognised by the UK Accounting Standards Board (ASB) as the appropriate body to issue SORPs for the charity sector in the UK. Financial reporting in line with SORP is considered best practice for charities in Ireland.

Statement of compliance

The financial statements have been prepared in accordance with FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (FRS 102). The financial statements have also been prepared in accordance with Statement of Recommended Practice (SORP) (FRS 102) “Accounting and Reporting by Charities”.

Income

Grants from government agencies and other sources are recognised as income in the SOFA on a committed basis in accordance with SORP rules which are based on three criteria being met, entitlement, measurement, and probability.

Grant Income is also recognised under the performance model of income as follows:

- If it does not impose future performance related conditions income is recognised when the grant is receivable
- If it does impose future performance related conditions income is recognised when those conditions are met
- Grants received before recognition criteria are met are recognised as deferred income in current liabilities

Government grants also include income from the Community Employment Scheme, and Employment Wages Subsidy Scheme.

When income is restricted to a specific purpose, it is allocated to restricted income and any unspent balance at the yearend are held in restricted reserves.

Income from fundraising, donations and legacies, and other Income is recognised as it is received. Other Income includes income from sponsorships, cost recovery, merchandise and participant fees. Cost recovery Income refers to reimbursement by third parties of expenditure already incurred e.g. payroll recovery for maternity and illness cover.

Investment income and interest is recognised on a receivable basis.

Deferred Income and accrued income

Accrued income is accrued as a debtor on the balance sheet where income has not yet been received but all criteria for recognition have been satisfied.

Deferred income is income pertaining to grants with specific performance related conditions which has been received in advance and is deferred as a creditor on the balance sheet until the relevant conditions have been met.



Donations in kind

Donated services and goods are recognised as income when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated services and goods are recognised on the basis of the value of the gift to the charity (which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market); valued at the cost to the donor and a corresponding amount is then recognised in expenditure in the period of receipt.

Expenditure

All expenditure is accounted for on an accrual basis. The company records expenditure across the three key areas of cost of charitable activities, support costs and cost of raising funds. Expenditure from charitable activities comprises those costs incurred by the company in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. The cost of raising funds comprises of all expenditure relating to the organising and deliver of community fundraising events, national fundraising campaigns and corporate fundraising activities. All costs are allocated between the expenditure categories in the note to the financial statements on a basis designed to reflect the use of resources. Costs relating to a particular activity are allocated directly. Support costs are apportioned across the range of programmes offered, on the basis of staff time planned across each programme in any one particular year.

Expenditure includes any Value Added Tax which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the company and include the audit fees and costs linked to the strategic management of the company.

Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

Pensions

The Company operates a defined contribution scheme. Contributions payable to this scheme are charged to the SOFA in the period to which they relate. These contributions are held separately to the company's assets.

Taxation

The Company has charitable status and therefore is exempt from corporation tax.

Tangible Fixed Assets and Depreciation

Tangible fixed assets are initially measured at cost and subsequently measured at cost, net of depreciation and any impairment losses.

Depreciation is provided at rates calculated to write off the cost or valuation less residual value of each asset over its expected useful life as follows:

IT systems & equipment - 33% Straight Line
Office Equipment - 25% Straight Line
Fixtures & Fittings - 25% Straight Line
Motor Vehicles - 25% Reducing Balance

Residual value represents the estimated amount which would currently be obtained from disposal of an asset, after deducting estimated cost of disposal if the asset were already of the age and in the condition expected at the end of its useful life. The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is credited or charged to the SOFA.

Fixed Asset Investments

Financial fixed assets of the company consist of investments undertaken to support the organization's charitable activities invested in line with the five-year strategy covering 2021 to 2025.

This may include cash on deposit which forms part of the long-term investment portfolio, which were accruing interest in the past.



Financial assets are measured at fair value with gains or losses disclosed in the SOFA. The fair value of publicly traded financial assets is determined by quoted market price in an active market at the balance sheet date.

Bank and Cash

Cash at bank and in hand is held to meet short-term cash commitments as they fall due. Cash at bank is comprised of cash in current accounts or on deposit at banks requiring less than 3 months' notice of withdrawal.

Stock

Stock consists of merchandising and medals and is valued at the lower of cost and net realisable value.

Foreign Currencies

The financial statements are prepared in Euro (€) which is the functional and presentational currency of the company because that is the currency of the primary economic environment in which the company operates. Transactions in foreign currencies are translated using the exchange rate at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated into Euro at the rate of exchange prevailing at the balance sheet date. All differences are taken to the SOFA.

Financial Instruments

Financial assets and financial liabilities are recognised when the company becomes a party to the contractual provisions of the instrument. Financial liabilities are classed according to the substance of the contractual arrangements entered into.

Financial assets and liabilities

Basic financial assets and liabilities are initially measured at transaction price (including transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a finance transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Financial assets includes bank and cash, trade debtors and cash held for long term investment. Financial liabilities include trade creditors, other creditors and accruals.

Other financial assets, including investments in equity instruments which are not subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the transaction price. These financial assets are subsequently measured at fair value and the changes in fair value are recognised in the SOFA, except that investments in equity instruments that are not publicly traded and whose fair values cannot be measured reliably are subsequently measured at cost less impairment.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the company transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the company, despite having retained some significant risks and rewards of ownership, has transferred control of the asset to another party and the other party has the practical ability to sell the asset in its entirety to an unrelated third party and is able to exercise that ability unilaterally and without needing to impose additional restrictions on the transfer.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Balances are classified as payable or receivable within one year if payment or receipt is due within one year or less. If not, they are presented as falling due after more than one year. Balances that are classified as payable or receivable within one year on initial recognition are measured at the undiscounted amount of cash or other consideration expected to be paid or received, net of impairment.

Reserves

It is stated policy of the charity to ensure that there are sufficient designated reserves available to meet the financial commitments of the organisation across its four year advancement cycle to host the All Ireland Games and attend the World Summer Games, World Winter Games and European Games. Special Olympics relies heavily on fundraising and sponsorship to finance its activities on an annual basis. Reliance on public fundraising is a volatile source of income and requires appropriate levels of unrestricted general reserves to be held to support the strategy. As unrestricted reserves also reflect a significant



amount of unrealized gains from investments the value of reserves is subject to downward fluctuations.

Restricted reserves are represented by income received by the company which is restricted to a specific purpose by the donor which is unspent at the year end. Unrestricted reserves are available for the company to use in furtherance of its work and objectives. Designated funds are unrestricted funds of the charity, which the directors have decided at their discretion to set aside for a specific purpose.

Provisions

Provisions for liabilities and charges are recognised when the Company has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

The Company has established a provision in respect of the lease for the office on the Sport Ireland Campus.

3. Critical Accounting Judgements and Key Sources of Estimation Uncertainty

In the application of the company's accounting policies, which are described in note 2, the directors are required to make judgements, estimates and assumptions about the carrying amounts 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. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

During the 2021 year of assessment, the financial statements have been prepared on a going concern basis. This assumes that Special Olympics will have adequate resources to continue in operational existence for a period of at least 12 months from the date of approval of these financial statements.

In consideration of the significant on-going impact of COVID 19, the going concern basis has been robustly assessed and challenged both operationally and financially. Following detailed assessments of the impact on budgets, cash-flows and systems of internal controls, the Board are confident that the organisation's resources, are sufficient to address any additional deficit which may arise in these circumstances and are not aware of any material uncertainties which may cast significant doubt upon the organisation's abilities to continue going concern.

Another key judgement area is the dilapidations provision in respect of the lease for the office on the Sport Ireland Campus. The lease agreement includes fully insuring and repairing terms albeit the company has been informally advised that such terms would not be enforced. Having taken independent legal advice and engaged Arup as specialist advisors the company is building a provision to cover the estimated mechanical and electrical reinstatement over the 30 year lease term. The estimated cost has been informed by the advice of specialist advisors and the current provision has been considered and approved by the landlord, Sport Ireland. The carrying amount of this dilapidation provision at 31 December 2021 is €210,000 (2020: €168,000). A review of the provision will be built into the 2025 Strategy and will include collaboration with Sport Ireland on any annual provision adjustment required.



4. Donations and Legacies

	2021 Restricted €	2021 Unrestricted €	2021 Total €	2020 Total €
Sport Ireland	-	1,400,000	1,400,000	1,400,000
JP McManus Charitable Foundation	150,000	-	150,000	100,000
Kerry Group	52,500	-	52,500	52,500
Bank of America	40,680	-	40,680	40,460
Corporate Donations	-	12,981	12,981	33,843
Fundraising	11,000	646,080	657,080	488,114
Rethink Ireland	206,561	-	206,561	266,250
Health Service Executive	15,052	-	15,052	15,000
Department of Employment Affairs and Social Protection-Community Employment Scheme	182,568	-	182,568	219,902
Legacies and Bequests	-	100,000	100,000	-
	658,361	2,159,061	2,817,422	2,616,069

Sport Ireland Grant:

Total grants from Sport Ireland amounted to €2,390,449 (2020 €2,216,904) of which €1,400,000 (2020: €1,400,000) being the core grant is disclosed above under note 4 in Donations and Legacies and €490,449 (2020: €408,000) being the project related grants are disclosed under note 5 Income from Charitable Activities. In addition, one further grant received of €500,000 relating to the COVID 19 resilience funding from Sport Ireland in December 2021 are disclosed as part of deferred income in note 22. The full amounts with the exception of the deferred grant were expended. The Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media is the sponsoring Department for all Sport Ireland grant income.

	2021 Grant Received €	2021 Grant Spent €	2021 Total Reserve €
Core Grant	1,400,000	1,400,000	-
	1,400,000	1,400,000	-

Rethink Ireland:

Total grant from the Rethink Ireland is €206,561 (2020: €266,250). Rethink Ireland and Special Olympics Ireland have entered into a four year grant agreement to support the further development and performance of Special Olympics programmes. Funding is restricted to the Reach Out project which includes the Clubs programme and Health and Wellbeing programme,



Health Service Executive:

Total grants from the Health Service Executive amounted to €64,052 (2020 €64,000). This comprises of €15,052 (2020: €15,000) which is the grant from the Health Service Executive (West) utilised towards a partial discharge of the Connaught office rent and is disclosed above under note 4 in Donations and Legacies. The remaining €49,000 (2020: €49,000) from Health Service Executive (Dublin North West) is used to grow the Health and Wellbeing programme and is disclosed under note 5 Income from Charitable Activities.

Department of Employment Affairs and Social Protection-Community Employment Scheme:

Total grants from the DSP Scheme- Department of Social Protection amounted to €182,568 (2020 €219,902). This grant relates to expenditure on the supervisors and participants wages, and related materials in relation to the delivery of the community employment scheme.

5. Income from Charitable Activities

	2021 Restricted €	2021 Unrestricted €	2021 Total €	2020 Total €
Sport Ireland	490,449	-	490,449	408,000
Sport Northern Ireland	718,175	-	718,175	644,012
Health Service Executive	49,000	-	49,000	49,000
Pobal	90,000	-	90,000	90,000
*Special Olympics International	53,301	-	53,301	-
Special Olympics Europe Eurasia	2,000	2,710	4,710	-
Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media- Capital and equipment programme	28,621	-	28,621	8,310
MetLife	-	-	-	4,150
Dublin City and County Councils	100,000	-	100,000	-
Health and Social Care Board	7,163	-	7,163	6,492
Comic Relief Adapt and Respond	25,000	-	25,000	-
Comic Relief Demand for Digital	25,000	-	25,000	-
Membership and Participants fees	-	-	-	142,780
Games fees	-	-	-	24,195
Merchandise	-	-	-	430
	1,588,709	2,710	1,591,419	1,377,369

* Included in Special Olympics International is a grant of \$30,002 provided via Thomas B.Golisano.



Sport Ireland Grants:

Included under Income from Charitable Activities are a number of project specific grants from Sport Ireland amounting to €490,449 (2020: €408,000) of which the full €490,449 (2020: €408,000) was expended during the year. The Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media is the sponsoring Department for all Sport Ireland grant income.

	Grant Received	Grant Spent	Total Reserved
	€	€	€
Sport Ireland COVID 19	386,000	(386,000)	-
Dormant Account Fund-(Young Athlete)	50,000	(50,000)	-
Healthy Ireland Fund (Health and Wellbeing)	11,000	(11,000)	-
Sport Ireland Aspire Student Grant	25,449	(25,449)	-
**Sport Ireland Special Projects	18,000	(18,000)	-
	490,449	(490,449)	-

**This grant was accounted for in 2021 and the related expenditure is included under prepayments in note 21.

Dublin City and County Councils:

Included under income from charitable activities is income from Dublin City, South Dublin, Dun Laoghaire-Rathdown and Fingal County Councils of €25,000 each as a contribution towards the cost of hosting advancement sports competitions in 2021

Pobal Grant:

Included under income from charitable activities is a grant from Pobal for €90,000 (2020: € 90,000) which forms part of a three-year multi annual grant of €270,000. This is a Department of the Environment, Climate and Communications Grant under the Scheme to Support National Organisations over the period 2019-2022. It is for the purpose of covering payroll and general administration expenses.

Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media- Capital and equipment programme:

Included under Income from Charitable Activities are further grants from The Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media received under the Capital and Equipment programme amounting to €28,621 (2020: €8,310) of which all €28,621 (2020: €8,310) was expended on Sports equipment.

The State's investments are protected and will not be used as security for any other activity without prior consultation with and consent of the Minister and the sanction of the Department for Public Expenditure and Reform. Special Olympics Ireland is fully tax compliant.

The majority of income, disclosed in note 4 and 5 above, arises in the Island of Ireland, Grants arising outside of the Island of Ireland were received from Bank of America, Special Olympics International, Special Olympics Europe Eurasia 2021 and Metlife, and amounted to €98,691 (2020: €44,610) arising from other countries.



6. Investments

	2021 Restricted €	2021 Unrestricted €	2021 Total €	2020 Total €
Income from investments	-	168,066	168,066	141,076
Movement in fair value of listed investments (Note 18)	-	1,195,533	1,195,533	777,976
	-	1,363,599	1,363,599	919,052

7. Other Income

	2021 Restricted €	2021 Unrestricted €	2021 Total €	2020 Total €
eir Sponsorship	125,000	-	125,000	125,000
Gala Sponsorship	90,000	-	90,000	80,855
Johnson & Johnson Sponsorship	25,000	-	25,000	25,000
Wages subsidy COVID 19 (TWSS)	-	-	-	337,950
Wages subsidy COVID 19 (EWSS)	-	634,986	634,986	209,366
Vat refund	-	5,815	5,815	9,571
Sundry income	988	53,550	54,538	33,404
	240,988	694,351	935,339	821,146

In addition to the cash sponsorship noted above, our corporate partners also participate in corporate fundraising events.



8. Expenditure of Raising Funds

	Total Fundraising 2021	Total Fundraising 2020
	€	€
Direct costs	678,093	533,178
Support costs	223,990	155,949
	902,083	689,127

9. Expenditure on Charitable Activities

2021	Sport Training & Development	Sport Competitions	Club Programme	Health Programme	Games	Total 2020
	€	€	€	€	€	€
Direct costs	227,512	422,735	1,146,523	275,773	19,967	2,092,510
Support costs (Note 11)	243,268	447,823	484,417	230,119	107,747	1,513,374
	470,780	870,558	1,630,940	505,892	127,714	3,605,884

2020	Sport Training & Development	Sport Competitions	Club Programme	Health Programme	Games	Total 2020
	€	€	€	€	€	€
Direct costs	301,679	858,339	690,509	222,366	242,693	2,315,586
Support costs (Note 11)	142,936	629,495	486,114	123,368	199,142	1,581,055
	444,615	1,487,834	1,176,623	345,734	441,835	3,896,641

10. Special Project Costs

	Total 2021	Total 2020
	€	€
Consultancy and contract staff	-	75,399
Depreciation on capital investments	40,392	89,601
	40,392	165,000

Special project costs relate to expenditure and the related depreciation on a number of capital investment projects to include the relocation of the three Dublin offices to a new office on the Sport Ireland Campus, a complete office fit out, an upgrade of IT equipment and financial systems and the digitalisation of other management information systems to facilitate remote working and activities and future proof the organisation.





11. Analysis of Support Costs

2021	Sport Training & Development €	Sport Competition €	Club Programme €	Health Programme €	Games €	2021 Total €
Charitable activities:						
Staff and related costs	138,647	223,018	234,120	117,037	67,502	780,324
Office Rent and premises costs	3,544	28,347	37,205	10,630	-	79,726
Operations	7,499	59,991	78,739	22,497	-	168,726
IT	30,997	59,780	56,748	34,029	17,713	199,267
Human Resources	3,495	27,963	36,702	10,486	-	78,646
Financial Governance & Compliance	59,086	45,369	35,873	33,763	15,827	189,918
PR, Marketing and communication	-	3,355	5,030	1,677	6,705	16,767
	243,268	447,823	484,417	230,119	107,747	1,513,374

2020	Sport Training & Development €	Sport Competition €	Club Programme €	Health Programme €	Games €	2020 Total €
Charitable activities:						
Staff and related costs	59,883	350,320	118,440	61,284	101,635	691,562
Office Rent and premises costs	8,974	71,791	17,948	8,975	4,487	112,175
Operations	-	-	220,654	-	-	220,654
IT	19,597	61,800	38,251	16,769	11,356	147,773
Human Resources	4,261	34,086	8,521	4,261	2,130	53,259
Financial Governance & Compliance	13,937	111,498	27,874	13,937	47,785	215,031
PR, Marketing and communication	36,284	-	54,426	18,142	31,749	140,601
	142,936	629,495	486,114	123,368	199,142	1,581,055



12. Net Income for the Financial Year

	2021	2020
	€	€
Net income for the year is stated after (crediting)/charging:		
Depreciation of tangible assets (Note 17)	40,392	105,860
Special project costs (excluding depreciation)	-	75,399
Auditors' remuneration (including VAT)	20,000	20,000
Lease charges	25,239	30,879
Investment income	(168,066)	(141,076)
Movement on fair value of listed investments (Note 18)	(1,195,533)	(777,976)
Exchange loss	430	718

13. Employees

Number of (full time equivalent) employees during the financial year is summarised as follows:

	2021	2020
	Number	Number
Management and staff	70	67
Community Employment Scheme members (10 part-time staff)	5	7
	75	74

	2021	2020
	€	€
Full-time Staff		
Gross wages	2,857,251	2,855,726
Employer PRSI	157,517	185,640
Employer pension contribution	89,185	84,039
Subtotal	3,103,953	3,125,405
Community Employment Scheme		
Gross wages	172,557	206,637
Employer PRSI	4,627	5,160
Subtotal	177,184	211,797
Total	3,281,137	3,337,202

Reduced employers PRSI in 2021 is as a result of the Government Employment Wage Subsidy Scheme (EWSS).



	No. of employees 2021	No. of employees 2020
	€	€
€60,000-€69,999	5	5
€70,000-€79,999	1	1
€80,000-€89,999	2	2
€90,000-€99,999	1	1
€100,000-€109,999	-	-
€110,000-€119,999	-	-
€120,000-€129,999	1	1

In 2021, 10 staff received remuneration over €60,000 (2020:10 staff). Remuneration reflects total salary and excludes employer pension and PRSI contributions.

Special Olympics Ireland's CEO is paid €125,987 (2020 €125,987) and receives a 10% contribution to the defined contribution pension scheme. He receives no other benefits in the current or prior year.

Key management personnel received a total of €456,781 in gross salary payments during 2021 (2020: €483,617), €31,133 (2020: €31,353) in pension contributions. Related employers PRSI contributions payable were €50,747 (2020: €53,391).

14. Taxation

As a result of the company's charitable status, no charge to corporation tax arises.

15. Transactions with Directors and Related Parties

There were no related party transactions with the directors during the financial year (2020: €Nil).

16. Pension Costs

The company operates a defined contribution scheme for the benefit of its employees. The scheme and its assets are held separately from those of the company in independently administered funds. The pension cost charge represents contributions payable by the company to the funds and amounted to €89,185 (2020: €84,039). There were no amounts payable at the yearend (2020: €Nil).



17. Tangible Assets

	IT Systems & Equipment	Office Equipment	Furniture & Fittings	Motor Vehicles	Total
	€	€	€	€	€
Cost					
At beginning of year	743,459	188,725	227,472	69,591	1,229,247
Additions	29,362	-	-	-	29,362
Write-off	(48,400)	-	-	-	(48,400)
At end of year	724,421	188,725	227,472	69,591	1,210,209
Depreciation					
At beginning of year	660,962	146,633	225,730	61,853	1,095,178
Charge for the Year	19,283	16,259	1,412	3,438	40,392
At end of year	680,245	162,892	227,142	65,291	1,135,570
Net book value					
At 31 December 2021	44,176	25,833	330	4,300	74,639
At 31 December 2020	82,497	42,092	1,742	7,738	134,069

The write off under IT systems and equipment relates to development costs of a new sports membership system which is now proceeding under a new supplier.



18. Investments

	2021	2020
	€	€
Cash held for long term investment	521,260	1,244,801
Listed investments	10,282,226	7,248,228
	10,803,486	8,493,029

	2021	2020
	€	€
Listed investments:		
Market value at 1 January	7,248,228	7,240,422
Additions	2,515,427	1,319,267
Disposals and related costs	(676,962)	(2,089,437)
At 31 December	9,086,693	6,470,252
Movement in the fair value of listed investments	1,195,533	777,976
Market value at 31 December	10,282,226	7,248,228

The fair value of listed investments was determined with reference to the quoted market price at the reporting date, 31 December 2021.

19. Stocks

	2021	2020
	€	€
Stocks	6,879	5,026

Stock consists of merchandising and medals and is valued at the lower of cost and net realisable value. There are no material differences between the replacement cost of stock and the balance sheet amount.



20. Bank and Cash

	2021 €	2020 €
Bank and cash on hand	2,315,171	2,413,282

21. Debtors: Amounts falling due within one year

	2021 €	2020 €
Trade debtors	29,964	11,998
Prepayments	60,795	41,659
Accrued income	232,565	276,874
	323,324	330,531

22. Creditors: Amounts falling due within one year

	2021 €	2020 €
Trade creditors	51,141	84,602
Other creditors	7,265	66,120
PAYE and social welfare	82,289	136,706
Accruals	97,746	111,651
Deferred income	547,838	441,058
	786,279	840,137

Movements in deferred income are as follows:

	2021 €	2020 €
At 1 January	441,058	26,083
Credited to SOFA	(1,037,753)	(161,887)
Deferred during the year	1,144,533	576,862
At 31 December	547,838	441,058



23. Provision for Liabilities and Charges

	2021	2020
	€	€
Dilapidation provision:		
Balance at beginning of year	168,000	126,000
Movement during the year	42,000	42,000
Balance at end of year	210,000	168,000

The lease for the office on the Sport Ireland Campus is for 30 years from the 24 October 2016 and is subject to changes in government policy, continued charitable status and a fully repairing and insuring lease. The cost of rent is fully rebated under the lease agreement. An annual provision of €42,000 per annum was created in 2017 based on the recommendation of specialist advisors and in agreement with the landlord, Sport Ireland. The provision is in keeping with note 2 Statement of accounting policies and Note 3 Critical accounting judgements and key sources of estimation uncertainty.

24. Analysis of Net Assets between Funds

	2021	2021	2021
	Restricted Funds	Unrestricted Funds	Total Funds
	€	€	€
Fixed assets	971,454	9,906,671	10,878,125
Current assets	-	2,645,374	2,645,374
Liabilities	-	(996,279)	(996,279)
Total funds	971,454	11,555,766	12,527,220

In respect of the prior year:

	2020	2020	2020
	Restricted Funds	Unrestricted Funds	Total Funds
	€	€	€
Fixed assets	815,811	7,811,287	8,627,098
Current assets	-	2,748,839	2,748,839
Liabilities	-	(1,008,137)	(1,008,137)
Total funds	815,811	9,551,989	10,367,800



25. Funds of the Charity

	Opening Balance 2021 €	Income 2021 €	Expenditure 2021 €	Transfers between funds 2021 €	Closing Balance 2021 €
Restricted:					
Host Town Fund	11,621	-	-	(590)	11,031
Paris to Nice Fund	12,480	-	-		12,480
Eastern Region Programme (Irish Town)	1,272	-	-		1,272
Friends of Special Olympics Ireland Club Fund	752,387	-	-	76,484	828,871
	1,190	987	-	-	2,177
Athlete Leadership	-	159,639	(159,639)	-	-
Club Programme	-	829,247	(829,247)	-	-
Coach Development	-	87,146	(87,146)	-	-
Young Athlete	-	247,561	(247,561)	-	-
Health and Wellbeing Programme	-	411,182	(411,182)	-	-
Sports Training and Development	-	63,660	(63,660)	-	-
Sport Competition Events	-	262,940	(262,940)	-	-
Ireland Winter Games	-	-	-	-	-
World Winter Games	-	29,827	(29,827)	-	-
World Summer Games	-	4,208	(4,208)	-	-
Marketing and Communications	-	345,040	(345,040)	-	-
Capital Fund	36,861	28,621	(16,259)	48,400	97,623
Sport Ireland Special Projects	-	18,000	-	-	18,000
Total Restricted Funds	815,811	2,488,058	(2,456,709)	124,294	971,454
Unrestricted:					
General	4,181,724	4,673,947	(2,536,621)	(47,810)	6,271,240
Capital Investment Reserve (FOSOI)	86,524	-	(9,255)	(76,484)	785
Designated Fund	5,283,741	-	-	-	5,283,741
Total Unrestricted Funds	9,551,989	4,673,947	(2,545,876)	(124,294)	11,555,766
Total Funds of the Charity	10,367,800	7,162,005	(5,002,585)	-	12,527,220



25. Funds of the Charity continued

In respect of the prior year:

	Opening Balance 2020 €	Income 2020 €	Expenditure 2020 €	Transfers between funds 2020 €	Closing Balance 2020 €
Restricted:					
Host Town Fund	15,173	-	(3,552)	-	11,621
Paris to Nice Fund	12,480	-	-	-	12,480
Open Eyes Fund	485	-	(485)	-	-
Eastern Region Programme (Irish Town)	1,272	-	-	-	1,272
Friends of Special Olympics Ireland	852,430	-	-	(100,043)	752,387
Club Funds	-	-	-	1,190	1,190
Athlete Leadership	-	88,225	(88,225)	-	-
Clubs Programme	-	584,326	(584,326)	-	-
Coach Development	-	122,958	(122,958)	-	-
Young Athlete	-	218,042	(218,042)	-	-
Health and Wellbeing Programme	-	262,713	(262,713)	-	-
Sports Training and Development	-	174,459	(174,459)	-	-
Sport Competition Events	-	446,286	(446,286)	-	-
Ireland Winter Games	-	72,196	(72,196)	-	-
World Winter Games	-	19,449	(19,449)	-	-
World Summer Games	-	5,572	(5,572)	-	-
Marketing and Communications	-	154,837	(154,837)	-	-
Capital Fund	53,120	56,710	(56,710)	(16,259)	36,861
Total Restricted Funds	934,960	2,205,773	(2,209,810)	(115,112)	815,811
Unrestricted:					
General	3,073,890	3,527,863	(2,435,098)	15,069	4,181,724
Capital Investment Reserve (FOSOI)	92,341	-	(105,860)	100,043	86,524
Designated Fund	5,283,741	-	-	-	5,283,741
Total Unrestricted Funds	8,449,972	3,527,863	(2,540,958)	115,112	9,551,989
Total Funds of the Charity	9,384,932	5,733,636	(4,750,768)	-	10,367,800

Transfers between funds represents the movement between the restricted and unrestricted funds. The above transfer of funds relates to the use of the FOSOI fund for the purchase of capital assets, the Capital Fund for the depreciation and write off of capital assets and the awarding of setup/development grants from the Host Town fund



25. Funds of the Charity continued

Restricted Funds

Host Town Fund and the Paris to Nice Fund:

These funds are to support the set up and development of new clubs.

Open Eyes Fund:

This fund provides eye tests and goggles for Athletes.

Eastern Region Programme (Irish Town):

This fund contributes to programme costs relating to the Eastern Region.

Friends of Special Olympics Ireland (FOSOI):

This fund is restricted for strategic purposes of either a capital or operational nature but not for the purpose of day to day operational costs. A capital investment of €9,680 was made in 2021 (2020: €86,163).

Club Funds:

This fund contributes towards the cost of clubs development and setup.

Athlete Leadership:

This fund contributes to costs relating to the Athlete Leadership Programme.

Clubs & Coach development Programme:

This fund contributes to the costs of the Clubs programme.

Young Athlete:

This fund contributes towards the cost of the Young Athlete Programme.

Health and Wellbeing Programme:

This fund contributes to the costs of the Health and Wellbeing programme.

Sports Training and Development Programme:

These funds are to contribute towards the cost of the sports training and development of Athletes.

Sport Competition Events:

These funds are to contribute towards the cost of the sports competition events.

Ireland Winter Games:

This fund contributes to the costs of the 2020 Ireland Winter Games.

World Winter Games:

This fund contributes to the costs of the 2021 World Winter Games.

World Summer Games:

This fund contributed towards the costs of the 2019 World Summer Games.

Capital Fund:

This fund relates to grants received to purchase capital equipment for the organisation.

Sport Ireland Special Projects:

This fund relates to a Sport Ireland grant to purchase licenses to an E-learning Platform for the organisation.

Unrestricted Funds

Capital Investment Reserve (FOSOI):

On the 24 October 2016, SOI relocated three of its offices into a new premises on the Sport Ireland Campus. A capital investment on fit out was funded from the FOSOI restricted reserve and the balance on depreciation write-off transferred to an unrestricted designated fund.

Designated Fund:

It is stated policy of the charity to ensure that there are sufficient designated funds available to meet the on-going financial commitments of the organisation across its four year advancement World Summer and World Winter Games cycles. Special Olympics Ireland relies heavily on public fundraising which is a volatile source of income and requires appropriate levels of designated reserves to mitigate this risk.



26. Financial Commitments

Capital commitments contracted but not provided for were nil (2020: €nil).

Operating Leases:	2021	2020
	€	€
Total future minimum lease payments under non-cancellable operating leases are as follows:		
Leasehold premises expiring:		
Within one year	63,587	88,264
Between two and five years	15,897	163,736
More than five years	-	-
<i>Motor vehicles expiring:</i>		
Within one year	5,602	25,239
Between two and five years	-	5,602
More than five years	-	-

27. Financial Instruments

	2021	2020
	€	€
The carrying values of the company's financial assets and liabilities are summarised by category below:		
Financial Assets		
<i>Measured at fair value through profit or loss</i>		
Investments (Note 18)	10,803,486	8,493,029
<i>Measured at undiscounted amount receivable</i>		
Trade debtors and accrued income (Note 21)	262,529	288,872
	11,066,015	8,781,901
Financial Liabilities		
<i>Measured at undiscounted amount payable</i>		
Trade creditors, accruals and other creditors (see Note 22)	156,152	262,373
The company's income, gains and losses in respect of financial instruments are summarised as follows:		
Fair value movement on listed investments (see note 18)	1,195,533	777,975

28. Credit, Market and Liquidity Risks

Credit Risk

The company manages its financial assets and liabilities to ensure it will continue as a going concern. The principal financial assets of the company are bank and cash balances, investments and other debtors, which represent the maximum exposure to credit risk in relation to financial assets. The principal financial liabilities of the company are trade and other payables.

The credit risk within the company is primarily attributable to its cash at bank and investments. The credit risk on liquid funds is mitigated by the spreading of deposits over a number of financial institutions. The credit risk on investments is managed by a reputable external investment manager whose investment policy is to invest over a broad range of equity securities of high quality. The risk is monitored by regular reporting by the investment manager to the company.

Market Risk

(i) Foreign Currency Exchange Rate Risk

Some portion of the company's cash at bank is denominated in Pounds Sterling. The company's functional currency is Euro. The company has no material exposure to foreign currencies. The policy is to maintain no significant foreign currency exposure by the investment manager.

(ii) Price Risk

The company is exposed to equity securities price risk. To manage its price risk arising from investments in equity securities, the company diversifies its portfolio.

(iii) Cash Flow and Liquidity Risk

The portfolio has approximately 9% allocation to cash or low volatility bond funds to help mitigate the impact of market volatility.

29. Subsequent Events

There have been no new significant events affecting the company since the period end.

30. Comparative Amounts

Comparative amounts have been regrouped/restated where necessary on the same basis as those for the current financial year.

31. Donations in Kind

In 2021, we estimate that we received Donations-in-Kind of €454,226 (2020: €1,757,602). The nature of the donations in kind are seconded staff, telecommunications and office accommodation.

32. Financial Statements Approval

The board of directors approved these financial statements for issue on 5th May 2022.





Special Olympics
Ireland

Special Olympics Ireland is a company limited by guarantee and registered in Dublin, Ireland.

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