



Special Olympics Ireland

# Annual Report and Financial Statements

# 2022



**Special  
Olympics**  
Ireland

## Directors and Other Information

### Directors:

Brendan Whelan (Chairperson)  
 Rose Alice Murphy (appointed 18th June 2022) (Secretary)  
 Donal Courtney (Treasurer)  
 Angus Sheerin  
 Anne Kiely (appointed 18th June 2022)  
 Brendan O'Brien  
 Charlotte Donnelly (appointed 18th June 2022)  
 Carolyn Jones  
 Dr Nazih Eldin  
 Jim Pow  
 Laura Murphy (appointed 18th June 2022)  
 Mary Moran  
 Paul Malone  
 Helena Walsh (retired 18th June 2022)  
 Maura Donovan (retired 18th June 2022)  
 Francis Fitzgerald (retired 18th June 2022)  
 Geraldine Ryan Meagher (retired 18th June 2022)

### 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
Bankers: Bank of Ireland 50-55 Lower Baggot Street Dublin 2 D02 XW14
Auditors: Mazars, Block 3 Harcourt Centre, Harcourt Road, Dublin 2
Solicitors: Mason, Hayes & Curran South Bank House Barrow Street Dublin 4 D04 TR2

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## Operation Transformation

Una Coates made history as the first person with an intellectual disability to be an online leader for the hit RTÉ Production, 'Operation Transformation'.

**30**

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## Chairperson Statement



**T**his Annual Report marks my final year as Chairperson as I will be stepping down from the Board after the Annual General Meeting in June 2023, having served the maximum term of office. Ending that relationship with Special Olympics will bring a degree of sadness but also satisfaction.

Not being part of the Board of Special Olympics Ireland (SOI) will mean missing working with my fellow directors and not just getting our work done but enjoying each other's company while doing so. I will also miss the close relationships I had with the directors, with Matt English, and his management team. I will of course remain heavily involved in SOI, particularly through the involvement of my daughter, Lorraine, and my grandson, Alex. So I will look forward to meeting up with all my ex-colleagues at the many SOI events which take place in the years to come.

My satisfaction derives from knowing that SOI is in very good shape as an all-island pertinent sporting organisation which has huge relevance, and impact, for so many individuals, families, volunteers and others throughout the island. That impact is due in no small part to having a strong and committed Board and management team at the helm. The organisation adapted well to the impact of COVID-19 and is now on a strong recovery path. But the future is never predictable and there will inevitably be further sizeable challenges which the organisation will face and that is where the Board and management will need to continue to come to the fore, to remain vigilant and meet and address those challenges head on.

Satisfaction with organisational governance is of course dwarfed by the satisfaction of watching our athletes engage in sporting activity and displaying immense skill and honesty relative to their abilities. This can often contrast with what is often on display in other professional sports. Let me finish by thanking those individuals and organisations who have all contributed to the success of Special Olympics in Ireland. It is not possible to name them all in this short piece, but I do hope each of them has got as much satisfaction as I have.

*Brendan Whelan*

Brendan Whelan  
Chairperson



## CEO Statement



2022 appeared to go in a flash. The early part of the year was dominated by a further wave of COVID which caused lots of disruption to the reopening of our valued clubs and to the competition event schedules. However, it was so satisfying to see so many clubs return to activity as we came out of the winter months. I recognise that there were many challenges for clubs, from shortage of volunteers to lack of training venues, rising costs and additional administration demands. Despite these challenges, and with regional support, most clubs reopened. We were extremely happy to welcome three new Young Athletes clubs and four new Inclusive Clubs that were set-up during 2022.

Thankfully, as the months rolled by, we began to host more and more qualifying competition events, offering more than 2,795 athletes the opportunity to partake in 73 different preliminary grading and advancement competition events, across 12 sports. It was

so uplifting to meet our athletes, their coaches, club volunteers, event volunteers and family members face-to-face again. The excitement was palpable at venues across the length and breadth of the island. Safeguarding our athletes and other stakeholders will always be a top priority. So much progress was made in this area during 2022. Our work is never done and it remains imperative that all volunteers in clubs, and volunteers that support us at events, complete the relevant training and keep it up-to-date. Progress was made across our various other programmes too – in the Athlete Leadership Programme, the Health and Wellbeing Programme as well as the establishment of an Athlete Voice Group. More information on these important activities is included in this Annual Report. We were thrilled to receive an invitation to participate in the German National Games, held in Berlin in June 2022. The Organising Committee was keen to use the opportunity to test their processes with international

delegations and Special Olympics Ireland was only too happy to oblige. It was an opportunity to offer international competition and experience to athletes, as well as to coaches and volunteers alike. 11 athletes competed very successfully in the sports of badminton, equestrian and open water swimming. The athletes, along with their coaches and volunteer management team members, brought glory and many accolades home. It was an excellent preview of what we can expect at the 2023 World Summer Games in Berlin. Special Olympics Ireland were allocated a quota of 73 athletes, across all 12 summer sports, to represent Ireland at the 2023 World Summer Games. The selections of Team Ireland athletes took place in November on Sport Ireland Campus, where we had athletes and club volunteers attend in person and others joined virtually. This complex process was held in public for transparency and accountability. As one would expect, there was much joy and some disappointment. I applaud all our



athlete competitors in 2022 and everyone who supported them during the year to compete for their opportunity to represent Special Olympics Ireland on a world stage.

People are an essential ingredient to the success of our great organisation. Financial support is also a vital ingredient. We are truly fortunate to have so many great partners who support us. Sport Ireland, Sport Northern Ireland, Department of Rural and Community Development, Department of Social Protection and the Health Services Executive and other public bodies provided 49% of our income in 2022. Fundraising and sponsorship made up 22% of our income. We are so grateful to all our sponsors and the general public who continue to support us. Additional COVID-19 Resilience Funding was provided by Sport Ireland and helped us to achieve a close to break-even financial result before unrealised investment losses incurred during 2022. The statutory Financial

Statements are provided within our annual report. Suffice to say that our balance sheet remains robust despite the cost of living and COVID-19 body blows received during the past few years.

I would like to extend a huge thank you to all our stakeholders. Working together, we have an amazing team! I would like to say a special thank you to our staff. Like so many organisations, we experienced high turnover and lots of changes in what was a very busy year. Our staff rallied together and have come through 2022 stronger and wiser. I would like to applaud all our board members for the immense responsibility they carry and for their on-going guidance and commitment to raising standards. It has been a great pleasure for me personally, and I know for many others too, to work closely over many years with our outgoing Chairperson, Brendan Whelan. I have no doubt that Brendan will continue to volunteer, and that

he will, as he did in the role of Chairperson, bring his passion and experience to drive Special Olympics forward.

I would particularly like to extend a huge welcome to all 581 new athletes and the 423 new volunteers that registered during the year. Special Olympics Ireland has a bright future indeed.

My final word as always goes to our inspiring athletes. It is our immense pleasure and honour to support you. We wish every one of you the absolute best and we hope you stay healthy and continue to strive to be the best that you can be. And..... remember to always **‘be brave in the attempt’**.


**Matt English**  
CEO




# 2022


## AT A GLANCE

- 4** Inclusive Clubs
- 31** Athlete Leadership Workshops
- 73** Advancement Days




**3 NEW**  
Young Athletes Clubs







**27**  
Young Athletes attend first Juvenile Football event during **European Football Week**




**44**  
Athletes attend juvenile Basketball event during **European Basketball Week**




### Health and Wellbeing Programme



**10**  
Athletes selected to be **Health Messengers**

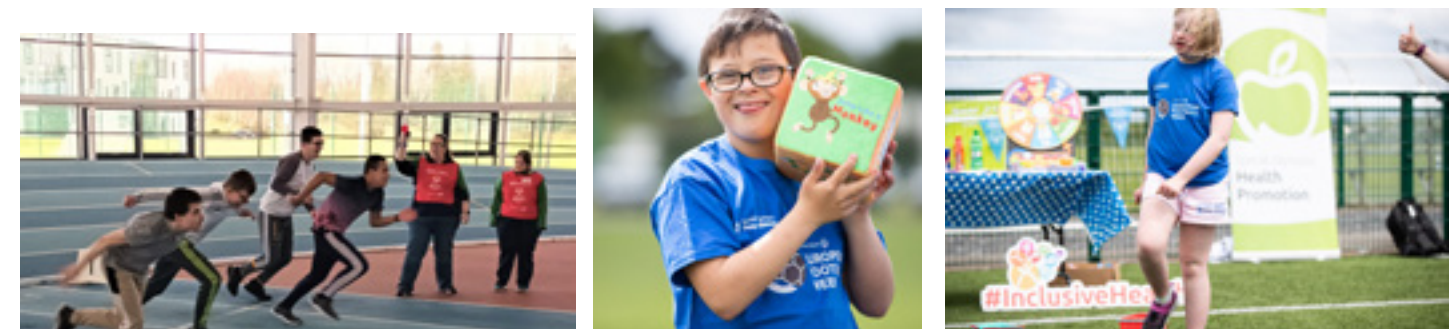


Launch **Stronger Minds, Happier Lives**



Launch **Health@Play** programme

# Who we are



## Our Mission

The mission of Special Olympics is to provide year-round 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 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.





## Statement on Safeguarding

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. Special Olympics Ireland is compliant with the Children First Legislation (ROI) and engages regularly with Sport Ireland, Sport Northern Ireland, and the Child Protection in Sport Unit of the National Society for the Prevention of Cruelty to Children, and the Health Services Executive (HSE) to continually meet legislative requirements and industry standards. Safeguarding policies and guidelines have been developed to govern our organisation and support the operational implementation of good practices and management of concerns within our clubs.

Our vision for Safeguarding is to ensure that all stakeholders understand why we have policies and procedures in place. We want everyone to fully endorse Safeguarding, implement best practice and take action to support a safer culture. Special Olympics Ireland understands the challenge this task presents for our stakeholders and we appreciate the time and energy it takes to enhance safeguarding practice and meet compliance legislation.

The future of safeguarding is one where:

- everyone is fully compliant
- there is legislation in place for safeguarding adults at risk
- athlete voices are central to all activities and an open space for raising concerns and decision-making at club, regional and All-island level is provided.

Special Olympics Ireland is committed to providing strong governance in this area and we will continually review risks to all stakeholders so that we, our clubs and our volunteers may create a safe environment for our activities and support a culture of openness, inclusion and well-being.



## 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 2022.

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)") (effective 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 sixth year of adoption of the Charity SORP (FRS 102) in these financial statements.



# Objectives and Activities

The objective of Special Olympics Ireland is to provide a year-round sports training and athletic competition in a variety of Olympic-type sports for persons with an intellectual disability across the island of Ireland.

The organisation organises, supports and promotes sports training and competitions so that persons with an intellectual disability will have the opportunity to:

- 1 Participate in sport
- 2 Develop physical fitness, demonstrate courage, experience joy on an on-going basis and participate in a sharing of gifts, skills and friendship with their families, other Special Olympics athletes and the community.

We seek to promote participation of persons with an intellectual disability in ordinary, everyday sporting activities.

## History

1978

Special Olympics Ireland was founded in 1978, ten years after the Special Olympics Movement was founded in Washington by Eunice Kennedy Shriver, who believed that people with an intellectual disability should have the opportunity to participate in sports and physical activities.

In Ireland at that time, children and adults with an intellectual disability attended special schools, services and workshops and many lived in large residential services. Special Olympics Ireland was set up by a group of physical education teachers, special needs teachers and sports leaders working in those settings. On 4 July 1978, the Charity Commissioners sealed the Scheme of Incorporation and Special Olympics Ireland was legally established.

1979



In 1979, the first Special Olympics Ireland team of 16 athletes participated in the International Special Olympics World Games in Brockport, New York and the programme has participated in every World Summer Games since then.

2023

The programme has continued to expand and grow significantly over the years and is considered one of the leading programmes globally in the Special Olympics Movement. Today, with more people with an intellectual disability living at home and in community settings, the programme has now a wider profile of groups affiliated with the organisation.

There are 277 affiliated clubs, consisting of:

189

Community sports clubs

62

Intellectual disability services

20

Special schools

6

Inclusive schools



**Volunteers** have played a key role in the development of the organisation, from the groups of interested teachers and sports people, to the very significant and valued team of committed and experienced volunteers active today.



## Our Beneficiaries



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 National Governing Body (NGB) with whom Special Olympics Ireland has a relationship.
- > Athletes may train from 4 years of age upwards and may participate in competition from eight years of age. There is no upper age limit.
- > The local clubs, services and schools, in turn, are registered as Affiliated Club Members of Special Olympics Ireland.
- > The clubs affiliate to the company and charity to participate in a range of services and supports that Special Olympics Ireland offers each year. Affiliated Club Members (clubs) are independent entities and are not consolidated into the Special Olympics Ireland legal entity.

## Regional Structure

The programme is organised across five geographical areas in the island of Ireland – Connaught, Eastern (Greater Dublin Area), Leinster, Munster and Ulster Region. Clubs are assigned to the region in which they are located. Each region has a volunteer Regional Committee, who engage with Affiliate Club Members on regional issues and who support and help to monitor the programme, in collaboration with the staff team.



■ Connaught    ■ Munster    ■ Ulster  
■ Leinster    ■ Eastern (Greater Dublin Area)

## Our Sports

Sports training in the clubs is undertaken by coaches and volunteers and each club has a Club Management Team that oversees the governance and safe operation of the club.

Special Olympics Ireland offers sports training and competition across 15 official sports. In competitions, athletes are placed into divisions to compete with other athletes of similar ability while considering gender and age. The official Special Olympics International sports rules govern all competitions. These rules are based on the International Federation rules for each sport.



(alpine skiing, athletics, basketball, badminton, bocce, bowling, equestrian, floorball, football, gymnastics, golf, kayaking, pitch and putt, swimming and table tennis and Motor Activities Training Programme)

# Activities



With the impact of the pandemic still looming strong, i.e. clubs facing many challenges, volunteers not yet returning to pre-COVID levels, and an intensive schedule of Advancement competitions to run in 2022, we prioritised three areas for focus for 2022.



## 2022 Priorities

Return to activities/Retention

Advancements Events

Young Athletes



## Club Programme

The Club Programme has three strands:

- 1 Club Governance, Support & Development Programme**  
 The Club Governance, Support & Development Programme 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 Programme**  
 The Athlete Leadership Programme encourages athletes to develop skills that empower them to become leaders in the organisation and to advocate for themselves and fellow athletes. Training is provided in a range of areas including leadership, public speaking, presentation skills, photography and media work. This training gives athletes the confidence to share and express their views and ideas. Some athletes will go on to take leadership roles as ambassadors or serve on committees.
- 3 Young Athletes Programme**  
 The Young Athletes Programme is a play and sport activity programme for children with intellectual disability from 4-12 years. The programme introduces new athletes to the Special Olympics programme and their family members to a network of support, which is vital at this early stage in their child's development. The programme offers a pathway for Young Athletes to progress to life-long participation in sport. The aim is to ensure that these young children acquire the fundamental movement skills that will help them to progress into a structured sports programme.







In 2022, the priority for the Club Programme was to support the re-opening of clubs and the re-engagement of athletes and volunteers. From the 294 clubs affiliated pre-COVID, the highest number of clubs that returned to activities in 2021 was 142 clubs in June 2021. By end of December 2021, following further concerns around COVID-19, that number had dropped to 129 clubs. The mammoth task at the start of 2022 was to support the clubs to re-open, which for some clubs was a natural step and eagerly awaited but, for others, challenges on the ground remained. These challenges ranged from shortage of volunteers to lack of available training venues (an impact of COVID), rising costs and additional administration demands. A range of supports were put in place, including the provision of training, and templates, to support clubs in their volunteer recruitment drives.

Special Olympics Ireland administered the registration and training of 423 newly recruited volunteers during the year. In the final quarter of 2022, further work to develop tools, such as a recruitment video, got underway.

Special Olympics Ireland also invited club volunteers that had not been vetted in over three years to complete vetting again. 448 volunteers were re-vetted in 2022.

Engagement activities for athletes included development activities off the sports field. Five regional Athlete Workshops were organised in the first half of the year and the highlight of the programme was the 2022 Annual All-Ireland Athlete Leadership forum in October.

Throughout 2022, we continued to witness fluctuations in our total number of affiliated clubs. Unfortunately, we were disappointed to see 35 clubs close, the main reason cited was lack of volunteers to support the club. Regional teams worked to ensure athletes in these clubs were offered opportunities to join other clubs and indeed, in some cases, new clubs emerged locally. Athlete recruitment activities included the hosting of two Young Athletes 'Come and Try' days, one as part of the European Football Week and the other during the European Basketball Week.

We were delighted to affiliate three new Young Athletes clubs during the year. By year end, we had 253 clubs active again, with 24 clubs remaining inactive and with work to do to re-open.



## Sports Training and Development Programme

The Sports Training and Development 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. 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 this programme.

Activities in the Sports Training and Development Programme in 2022 centred on our goal '**to develop and expand flexible sports opportunities to increase participation**'. Aligned with our objective to grow the Young Athletes programme, we also need to build a Juvenile Pathway that will act as a bridge between the Young Athletes and sport-specific programmes for athletes over 16 years of age.

### European Football Week (20 – 29 May 2022)

27 young athletes between 8 and 15 years of age attended the Juvenile Football event held on Saturday 21 May. The event was supported by the Football Association of Ireland and a number of their Football for All Development Officers were engaged in running the event. Five Special Olympics sport clubs were represented at the event - Lourdes Celtic, Dunshaughlin, Donabate/Portrane, Dundrum and United Warriors, Rathcoole. For a few athletes, this was their first introduction to the Special Olympics Programme.

This football event represented the beginning of the development of a Juvenile Pathway. The hope is to encourage clubs to develop a football programme for athletes under 16 years of age. This programme could be for clubs that currently have a Young Athletes programme and wish to extend their offering or, for existing football clubs, to introduce underage football and increasing access for younger athletes in their area.



The FAI development officers delivered some fun football activities and small-sided games to the athletes on the day. Athletes also engaged in a pilot health promotion workshop for the very first time.



## European Basketball Week (26 November– 4 December 2022)

To celebrate the week, and in association with Sport Ireland’s Winter Initiative, Special Olympics Ireland hosted a Juvenile Basketball ‘Come and Try’ day for young athletes. Experienced basketball coaches within Special Olympics delivered the activities, consisting of multiple basketball skills drills and mini games. The athletes also got to take part in Health Promotion activities on the day.

44 athletes participated in the basketball event, and for more than half of the group, this was their first introduction to the Special Olympics programme. Each athlete received a basketball to take home to continue practising their basketball skills. Information in relation to clubs was made available to parents/guardians to encourage and support them to get their child or adolescent involved in a local basketball club.



Coach Education is a vital element of any sport programme as quality coaching leads to better athlete experiences. Activities for coaches and volunteers in 2022 included numerous opportunities like attending the “Introduction to Coaching Practices” course, working towards a sports-specific qualification or upskilling to train a particular cohort of athletes through the “Coaching Children or Coaching Teenagers” course. Additionally, a number of volunteers completed courses on officiating.

A key event hosted during the year was the All-Ireland Coaching Conference on Saturday 24 September, with over 60 participating coaches/volunteers on the day. We were delighted to welcome George Fitzgerald, an athlete, basketball table official, referee and coach, as

a member of the panel of experts in the final conference session. Fiona Murray, Special Olympics International also presented at the conference. The theme of the conference was: **Coaching for Lifelong Involvement** and we were delighted to launch the **SO Active for Life Athlete Pathway**.

Workshops at the conference included:

- ✓ Lámh
- ✓ Delivering a Young Athletes session
- ✓ Coaching with Varying Abilities
- ✓ Adaptations for Coaching in Different Environments



## Competition Events Programme

Traditionally, the **Competition Events Programme** operates in a four-year advancement cycle with athletes competing and progressing through Area, Regional, Ireland advancement competitions to World Games (international level). Regions offer other non-advancement competitions, including annual league competitions and tournaments across 10 sports.



The main activity in 2022 was to deliver Advancement Competition Events across the 12 sports so that athletes would have the opportunity for selection and participation at the 2023 World Summer Games in Berlin. The decision was made in 2021 not to host a residential Ireland Games event in 2022. The consequences of that decision meant that instead of the four-day format, the Ireland Games was replaced by a larger number of single-day competition events across the island. Teams of staff and volunteers organised a total of 73 different single-day competition events (including preliminary and grading events) across the five regions, with over 3,000 athletes competing in 12 sports.

In addition to the numerous advancement competition events, another nine non-advancement sports events took place and leagues across five sports were organised, with a small number of interclub activities throughout the year.

Apart from the intensity of planning and delivering such an extensive programme of competition events, and as we continued to support clubs and athletes that were only just returning to activities, the number of volunteers coming forward to help run the events, on whom we have a huge reliance, was lower than expected. It was clear that there were higher anxiety levels as a result of the pandemic. We were most grateful to those dedicated volunteers who eagerly came forward and gave their support. To address gaps in volunteer roles, we called on our staff members to fill critical roles. Our super teams of Regional Development Officers were unstinting in their determination and commitment to ensure safe and quality events could be run and truly lived our values of Passion and Pride, One Team and Flexibility and Adaptability.





Table of Competition Activities

Sport	Advancement Competitions	Prelims/ Grading	Non- Advancement Competition	Leagues	Interclub
Artistic Gymnastics	4				
Athletics	7	3	2		2
Badminton	1				
Basketball	5	1	1	1	
Bocce	7		1	1	
Bowling	8			1	
Equestrian	6				
Football	5	5		2	
Golf	2		1		
Kayaking	2				
Motor Activities Training Programme			2		
Open Water Swimming	1				
Pitch & Putt			1		
Rhythmic Gymnastics	1				
Swimming	9	3			
Table Tennis	3		1		
Total Number of Competitions	61	12	9	5	2
Overall Number of Competitions held in 2022	89				



## Games Programme

The **Games Programme** offers 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.

The two key activities in 2022 in the Games programme were:

- 1 Selection and preparation of a team to represent Ireland at the Berlin Special Olympics National Summer Games 2022, in June 2022.
- 2 Selection of Team Ireland to represent Ireland at the Berlin Special Olympics World Summer Games 2023 in June 2023.

### Berlin Special Olympics National Summer Games June 2022

Special Olympics Ireland accepted an invitation from Special Olympics Germany to compete in their 2022 National Games (an event which also served as the Test Games for the World Summer Games 2023). The opportunity to participate in this international competition was extended to affiliated clubs, who were asked to submit an expression of interest. Quotas were received in the sports of Equestrian, Open Water Swimming and Badminton. The opportunity was warmly embraced by eager and enthusiastic athletes and coaches willing to avail of a unique international competition opportunity, an opportunity that would not have been not possible to consider during the pandemic.

Support plans, structures and logistics were organised to support the 11-strong Team Ireland athletes (six male and five female) competing at the Games. A volunteer Head of Delegation and a Medical Coordinator were appointed to the team and a Head Coach and Assistant Coach/Chaperone appointed in each of the 3 sports. Athletes undertook weekly training in

their club to prepare for competition and Special Olympics Ireland organised a residential training camp in May, in Dublin, to conduct final training and preparations. On 17 June 2022, we were enormously proud to wave off the 19-person Team Ireland departing to Berlin to compete. 27 family members travelled to Berlin to support the team. By the end of it all, every person had a memorable experience which was particularly appreciated following the earlier restrictions to the sports training and competition programme due to COVID-19.





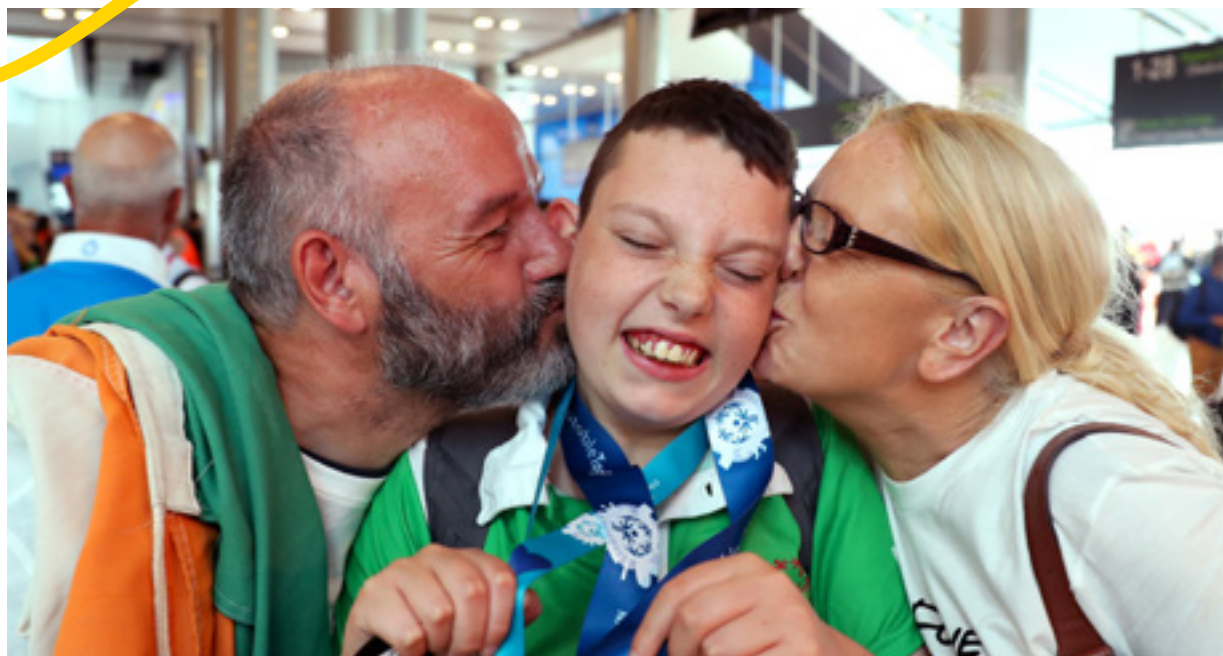
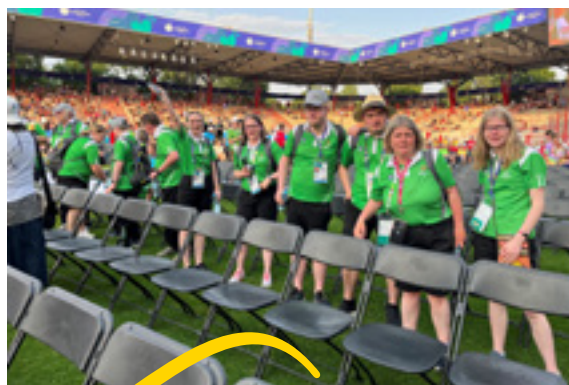


## Berlin Special Olympics World Summer Games 2023

As Advancement Competitions were running across the regions, plans proceeded on filling the volunteer roles on the Management Team to manage and support Team Ireland's participation in the World Summer Games in 2023. Management Team roles were advertised, interviews held, and appointments made to complete the 36-strong formidable team of volunteers that will coordinate the planning and support the athletes to achieve their potential during their training programme, preparation and participation at the Games.



On 29 November, following the completion of the entire Advancement Competition schedule and the meticulous preparation of qualifying athletes across all 12 sports, the selection of Team Ireland was held in an open forum in the Conference Centre on the Sport Ireland Campus. A team of 73 athletes was selected, across 12 sports, to represent Ireland at the Berlin Special Olympics World Summer Games 2023.



## Health Programme

The Health Programme focuses on the overall health, wellbeing and safety of our athletes across two distinct and complementary areas:

- 1 Safeguarding and Disability**  
 Throughout our activities, the safety and well-being of Special Olympics Ireland's stakeholders is of paramount importance. We aim to foster a culture of understanding and compliance and to create a safe athlete-centred environment for athletes. We are committed to promote best-practice training standards and to ensure that everyone understands their responsibilities in safeguarding our athletes.
- 2 Health and Wellbeing**  
 The Health and Wellbeing Programme programme aims to strengthen and develop the health skills of athletes, empowering them to make healthy choices that will enhance their involvement and participation in sport. The programme 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, supported by trained health care professionals, for athletes across seven disciplines.
  - **Healthy Communities** - 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.







## Safeguarding

Special Olympics Ireland was one of six National Programmes to take part in a grant-funded project organised by Special Olympics International. The project enabled engagement to be undertaken in early 2022 with stakeholders from all areas of the organisation to get input and feedback, which was followed by a review of Special Olympics Ireland's safeguarding policies. New resources were developed in the form of a suite of policy templates for clubs, including a new policy on Safeguarding Adults at Risk. The templates were to support safeguarding at club level, to give guidance on the management of specific activities and to make it easier for the club to develop their club-specific policies to help with the overall governance of their club.

After an initial delay on the roll out of Sport Ireland's Club Safeguarding Audit due to the extended closure of Special Olympics affiliated clubs in 2021, clubs were required to complete the Club Safeguarding Audit in 2022. This ask was met with challenges along the way as several clubs struggled to re-open and some that re-opened for activity were missing key volunteers in Club Management Team roles.

Regional staff teams offered clubs dedicated support through club seminars and one-to-one club support as needed.

In line with Children's First legislation, and since Special Olympics Ireland works with children and vulnerable adults, all club volunteers are required to have up-to-date safeguarding training. Compliance with Safeguarding Training requirements continued to be a key priority during 2022, with a particular focus on club volunteers who needed to undertake or renew their safeguarding training. We also targeted training for Club Safeguarding Officers and Designated Liaison Persons.

In November, two Safeguarding Forums were organised specifically for Club Safeguarding Officers and Designated Liaison Persons (Chairpersons) to increase their knowledge and understanding of safeguarding, to understand their roles and responsibilities and to help with any remaining queries on completing the Club Safeguarding Audit. A few clubs have yet to complete the Club Safeguarding Audit and this activity will be prioritised in early 2023.

## Health & Well-being

Following the successful appointment of 10 Health Messengers in 2021, additional training was provided to this group of leaders in 2022 by way of 12 virtual training sessions. Presentation opportunities arose for the athlete leaders at either club level or at events where the Leaders presented on a health topic of their choice.

We were delighted to expand the Health and Well-being programme offering in 2022 with the completion of two new health programmes, each of which had been developed and piloted in 2021/2022.

### Stronger Minds, Happier Lives

This programme was developed in collaboration with Mental Health Ireland and co-produced by athletes, for athletes. The programme is offered over five modules and can be adapted for in-person or virtual delivery. The aim of this programme is to protect and strengthen the mental health and well-being of athletes and the target group is athletes aged 16 years and over.



### Health@Play

This is a five-module workshop programme that has been developed in partnership with safe food and is designed for athletes between the ages of 4 to 15 years old. The programme can be adapted for classroom or pitch-side delivery.





# Una Coates

## OPERATION TRANSFORMATION

History was made when Una Coates, Special Olympics Ireland athlete, became the first person with an intellectual disability to be an online leader for the hit RTE Production, 'Operation Transformation'. Operation Transformation is a programme that inspires the nation to focus on their health and fitness and set themselves goals to improve their overall wellbeing. Una's involvement was communicated to all Special Olympics Ireland stakeholders, who in-turn were encouraged to get behind her participation. We were delighted to support Una on this exciting journey where she was an advocate for her own health. We know that Una inspired so many athletes and people across the island of Ireland who followed her on this journey. Una was featured on the show and had weekly updates on the

Operation Transformation Social Media channels. For an 8-week period, we encouraged athletes across the island to eat healthily and to get back to activity after the Christmas break once COVID-19 restrictions eased. We worked with the producers of the show to make easy read and accessible recipes to meet the needs of people with intellectual disabilities. Through this opportunity Una was involved in nationwide engagement on the importance of maintaining health and wellbeing with the wider public and the Special Olympics community through her journey on Operation Transformation. The overall health impact was that Una lost weight, feels fitter and healthier in herself. She has increased her overall daily physical activity from this experience.



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



Please read the interview given by Una Coates to local newspaper the Echo: <https://www.echo.ie/una-is-a-role-model-for-all-in-the-community/>



Instagram link for Una's feature on the show: [https://www.instagram.com/tv/CZPhz9Tllr8/?utm\\_medium=copy\\_link](https://www.instagram.com/tv/CZPhz9Tllr8/?utm_medium=copy_link)



# Achievements and Performance

2022 was year three of the Special Olympics Ireland Strategy 2021 - 2025.

Our strategy has three goals:

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**



## Goal 1

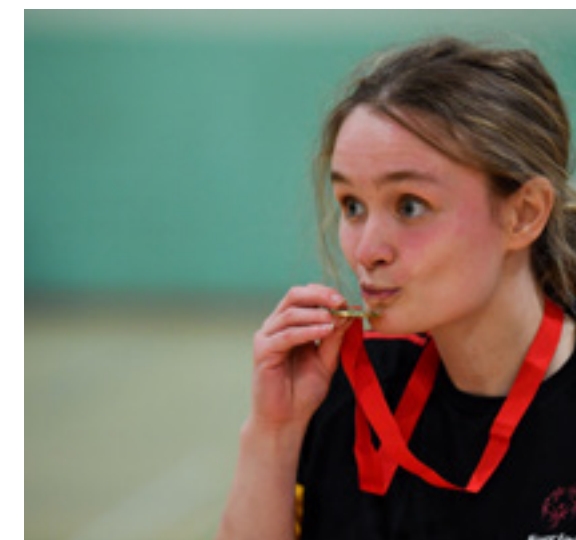
Develop and expand flexible sports opportunities to increase participation

Our aim in 2022 was to increase participation levels following the lengthy periods of shut-down during the pandemic and to do this in a way that attracted athletes to return at a pace that suited and by offering flexible sports opportunities during the year.

Most clubs returned in early 2022. Many athletes around the island were enthusiastically enjoying training and looking forward to taking part in in-person competition events. Special Olympics Ireland recognised that some clubs, parents and/or athletes might not be ready or yet interested in competition. Concerns over lack of regular training, levels of fitness and/or preparedness for competition made some stakeholders cautious.

An added pressure on the programme in 2022 was the requirement to run Advancement Competitions to enable athletes to qualify for potential selection to represent Special Olympics Ireland (Team Ireland) at the Berlin Special Olympics World Summer Games in June 2023.

With the competition programme unable to go ahead in the two years prior, the normal advancement cycle for the Berlin Special Olympics World Summer Games in June 2023 had been severely disrupted. Typically the advancement format would be to run a four-day residential Ireland Games. Hosting a residential Ireland Games over four days with mass participation had been carefully assessed in 2021 and deemed too high-risk to host, given the ongoing prevalence of COVID-19 and many other uncertain factors.





To overcome the challenge faced, a calendar of competition events was established whereby each of the five regions ran competition events across seven sports and the other six sports were coordinated and delivered on an all-island one-day competition basis. While gymnastics is one sport, artistic gymnastics was run by the regions and rhythmic gymnastics was on an all-island basis. The outcome was that 61 Advancement Competitions were organised.

The delivery of 61 advancement competitions was a huge achievement given that there were daunting challenges along the way. Recruitment of volunteers, whom we rely on heavily to run the events, was difficult as volunteering activity did not return to pre-COVID levels. Volunteer numbers were low and



we relied on key volunteers taking on roles at several events. Additionally, the organisation experienced a high turnover of staff, particularly amongst Regional Development Officers whose responsibility was to oversee the sports programme. Staff across all regions and departments were called upon to fill key roles in several events to ensure the events could be run safely and within the timeframe. New staff were recruited, and the existing staff team showed tremendous flexibility and adapted superbly to new responsibilities. Some volunteers and staff travelled between regions as their expertise and experience was needed. We are grateful and proud of all our volunteers and staff that helped to deliver success in this area and meet this key objective in 2022.



Team Ireland was selected at the end of November, at a public selection event on Sport Ireland Campus. 50 members attended in person and 500 others joined the proceedings online. A 36-strong management and coaching team was selected in October to support the 73 athletes that will travel to Berlin. Staff member, John McNaboe, from our Connaught Office, will lead the team as Head of Delegation.

Participation opportunities for athletes were also delivered in the format of five leagues running across four sports and nine other non-advancement competitions. These events were arranged to provide opportunities to athletes whose event within a sport may not have been offered as an Advancement Competition or to athletes who had returned to activity after the competition had already been held.

An invitation to attend the 2022 German National Games was taken up by the organisation, giving 11 athletes (six male and five female) the opportunity to take part in an international Games in June.

Sport		
	Male	Female
Athletics	759	393
Badminton	51	30
Basketball	193	204
Bocce	387	245
Bowling	567	369
Equestrian	87	108
Football (Soccer)	553	2
Golf	74	17
Gymnastics, Artistic	162	98
Kayaking	60	24
Pitch & Putt Golf	33	7
Swimming	634	370
Table Tennis	48	42
Individual Athlete Total	1,815	980
Total Number of Athlete Participants across all sports	3,608	1,971



 2,795

individual athletes had opportunity to compete in competition opportunities

5,579

athlete entries to competitions, i.e. some athletes had an opportunity in more that one sport.



## Inclusive Clubs

Special Olympics Ireland is working with other National Governing Bodies of Sport (NGBs) to set up Inclusive Clubs. An Inclusive Club is a grass-root sports club, affiliated to another NGB, which supports persons with an intellectual disability becoming an active member. In turn, Special Olympics Ireland is seeking to work with these clubs to offer competition opportunities within the Special Olympics Competition programme. Following the signing of three Memorandums of Understanding (MOUs) in 2021, progress was made in 2022 with the signing of Vetting and Safeguarding Agreements with these NGBs,

thus reducing the need for the volunteers in the inclusive clubs to be vetted again as and when they attend Special Olympics Ireland competitions. These agreements are in place with Basketball Ireland, Gymnastics Ireland, British Gymnastics and Canoeing Ireland. Collaboration is ongoing with two other NGBs. Four inclusive clubs affiliated to Special Olympics Ireland in 2022.

A further highlight in 2022 was the participation of athletes in these Inclusive Clubs in three different sports competitions during the year.

## Young Athletes

Two 'Come and Try' days were held during the year, culminating in the formation of three new Young Athletes Clubs. Despite not reaching our target of five, 121 new children joined the programme. One of the key objectives in our strategy is to grow this programme and by year-end, 658 young athletes were regularly participating in a play and sports activity programme.

Given the growth in participants, the sports team recognised the need to bridge the gap between the Young Athletes programme and the regular sports programme. An Athlete Development Pathway has been put in place. 2022 saw the introduction of a juvenile pathway in both football and basketball. 27 young athletes took part in a juvenile football 'Come and Try' day and 44 young athletes took part in a juvenile basketball 'Come and Try' day.



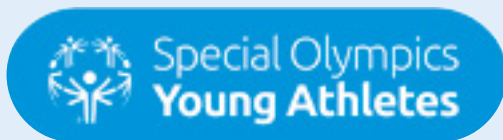
## Goal 1

Develop and expand flexible sports opportunities to increase participation

2022 Key Performance Indicators	Status
Run Advancement Competitions across 12 sports between March 2022 and November 2022	▶ 73 competition events held over 12 sports across 5 regions, providing 5,579 athlete-opportunities
Select athletes for Team Ireland to participate in Berlin 2023 World Summer Games	✓ Complete
Support participation across three sports for athletes who are members of an Inclusive Club	✓ Members of inclusive clubs took part in kayaking, gymnastics and basketball competitions
Establish five new Young Athletes clubs	▶ Three new Young Athlete Clubs established
Introduce Juvenile Football to athletes under 15 years of age	✓ Juvenile Football and Juvenile Basketball introduced to athlete under 15 years of age
Send a team of athletes to the 2022 German National Games (Pre-Games 2023) in June.	✓ Complete

## 2023 Key Performance Indicators

- Complete Review of Competition Programme
- Prepare and train Team Ireland for participation at the Berlin World Summer Games 2023
- Formal engagement at regional level across the three Inclusive Club Model pilot sports – Kayaking, Gymnastics & Basketball - to increase access for athletes to NGB clubs
- Expand the Juvenile Football and Basketball Programme - Host a 'Come and Try' day in each sport in each region
- Establish five new Young Athletes Clubs





## Goal 2

To support clubs to be resilient and adaptable

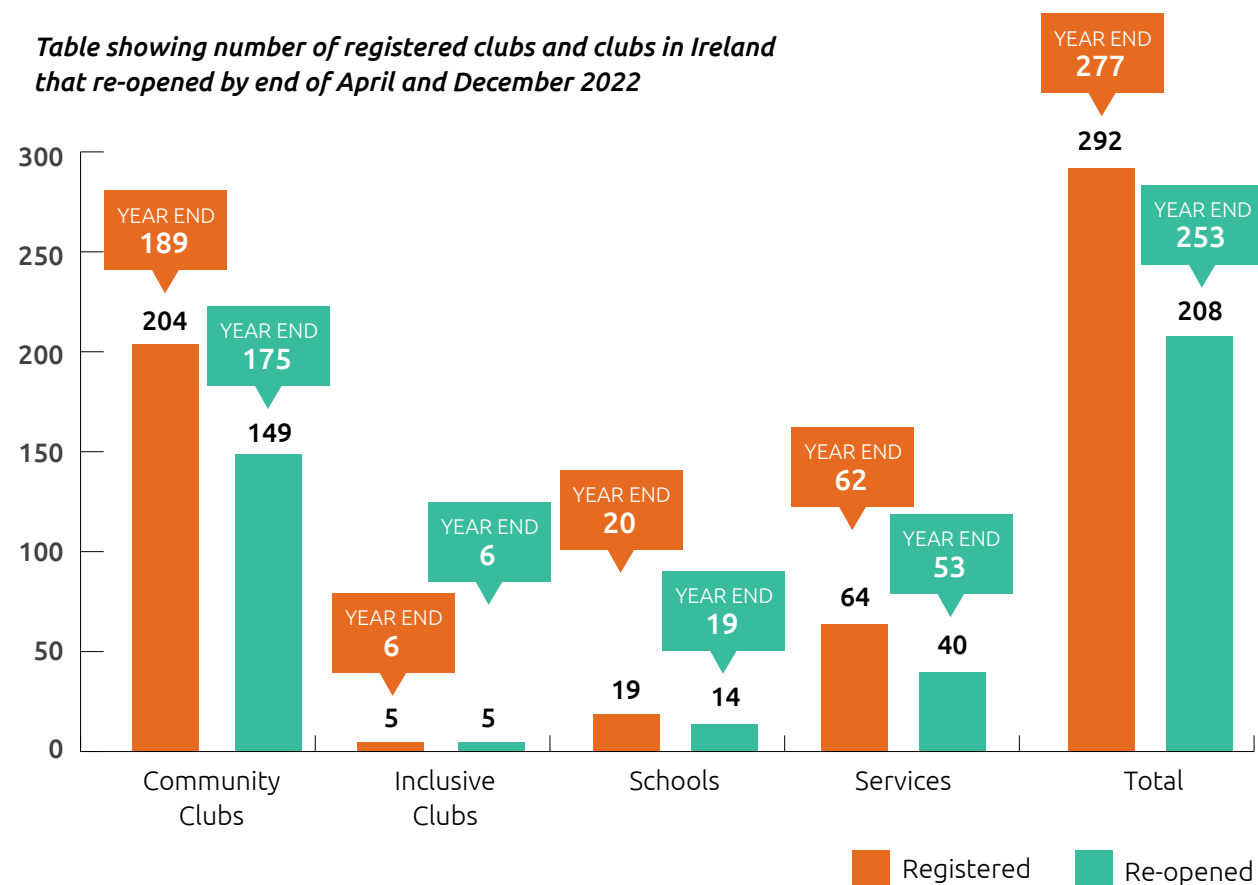
### Club Resilience

Early 2022 saw the gradual re-opening of clubs. However, clubs faced many challenges from the loss of key volunteers on Club Management Teams, coaches and general volunteers to support the running of sports training. Reasons provided by clubs not returning to activities included:

- Lack of volunteers to fill Club Management Team roles
- Shortage of volunteers to support activities
- Volunteers not renewing their membership
- Services broke down into smaller numbers and staff redeployed, unable to do sport
- Services struggling with staff to run SOI programmes
- Great anxiety due to COVID-19 and older athletes/volunteers

The table below outlines the various types of clubs registered and the numbers that re-opened by April 2022 and by the end of the year. The impact of COVID-19 caused some clubs to close, others merged and we were delighted to welcome the establishment of three new Young Athlete clubs and registration of four new Inclusive Clubs.

**Table showing number of registered clubs and clubs in Ireland that re-opened by end of April and December 2022**



It was evident from early 2022 that clubs would need a lot of support from the staff teams to build again – new coaches and volunteers to be on-boarded and trained and information to be shared to build their knowledge in key roles. This period also coincided with governance and compliance requirements such as the re-vetting of volunteers who had not been vetted in three years and all volunteers in clubs needing to have the appropriate Safeguarding Training completed. In addition, Sport Ireland implemented a Club Safeguarding Audit for completion by community sports clubs. All of these factors sought to make the return of clubs a daunting experience.

Regional staff teams organised 29 Club Support meetings/clinics to help address the challenges and individual club support visits were organised to discuss in more detail specific challenges faced by some clubs.

By late September, some clubs were still struggling to re-engage volunteers, particularly for Club Management roles. Each region pursued a targeted approach to fill volunteer vacancies. Volunteer recruitment activities included in-person, club specific and virtual sessions to reach a wider cohort.

**Table of Volunteer Recruitment Fairs organised in quarter 4**

Connaught	In-person	Galway	21st September
Connaught	In-person	Mayo	28th September
Leinster	Club Recruitment	New Ross	24th September
Leinster	Club Recruitment	Tullamore	4th October
Eastern	Club Recruitment	Blackrock	22nd October
Eastern	Club Recruitment	South Dublin / Wicklow	25th October
Eastern	Virtual	Regional	9th November
Ulster	Club Recruitment	Letterkenny	7th September
Ulster	Club Recruitment	Coleraine	11th October
Ulster	Club Recruitment	Carrick	25th October
Munster	Club Recruitment	Club Locations	Support Meetings

The Volunteer Recruitment Fairs took different formats in different locations. In Letterkenny, for example, club representatives from the clubs in the area, along with their athletes and coaches, hosted and welcomed potential new volunteers. Athletes from the local club took part in a demonstration basketball match to showcase their ability. The night led to the successful re-invigoration of the Letterkenny Strikers Special Olympics Club, who now have a full Club Management Team and extra volunteers again.

Other recruitment activities involved working with the club's existing network of parents and supporters to reach out to their wider family and social network to recruit. Potential volunteers were then invited to a 'come and find out more' night that the club hosted during their club training session.



## Club Tools and Resources

In line with our strategic goal **‘to support clubs to be resilient and adaptable’**, newly developed tools and resources were issued to clubs in 2022 and included a comprehensive range of Club Policy Templates to support better governance and to strengthen safeguarding measures within clubs.

[Download the Safeguarding Policy here](#)

Materials to support the completion of the Sport Ireland Club Safeguarding Audit were developed and online sessions organised in each region to provide training on safeguarding risk assessments and to enhance the knowledge of those in key safeguarding roles in the clubs. Two forums were held in November, targeted at Club Safeguarding Officers and Designated Liaison Officers, to further the education, awareness and importance of safeguarding at club level and to alleviate fears and concerns around the responsibilities of the roles.

By end of 2022, clubs who had returned late in the year or clubs that were struggling to recruit volunteers and get them trained were still grappling with on-the-ground challenges, resulting in the completion of the club safeguarding audits for those clubs getting pushed into 2023. Despite not completing the task in full, solid resources have been developed, knowledge, understanding and confidence is enhanced as a result of the activities during the year and this will be built on further in 2023 with smaller regional-focused forums.

A successful application for European Erasmus funding in 2022, in conjunction with Special Olympics Europe Eurasia, will ensure continued

learning and sharing of information and knowledge and development of resources. The project affords Special Olympics Ireland the ability to influence and strengthen the Safeguarding Programme globally, as a recognised leader in the area.

An information gathering exercise was completed towards building a model for engaging Youth Volunteers. External groups including Volunteer Ireland, Foroige, Gaisce and Irish Wheelchair Association were consulted for research and to gather best practice when engaging youth volunteers. Focus groups were organised in quarter three 2022 and youth volunteers were surveyed. The project will continue into 2023.

The Club Guide was reviewed and completed during 2022, but roll out delayed due to a decision to procure external design of the resource to make it easier for clubs to access online and for Special Olympics Ireland to update easily as needed.

The roll out of the new Model Club Constitution was deferred into 2023 due to the challenges of increasing governance compliance being experienced by clubs and to allow for new Club Management Teams to become embedded in their roles.

## Club Grant funding

For clubs struggling financially, Special Olympics Ireland administered and distributed club grants totalling €123K. Restricted grant funding was provided by Sport Ireland. Grants of €6,700 were distributed in Northern Ireland, from Sport Northern Ireland (NI) funding. These grants eased financial pressures for 71 different clubs who were successful in their respective applications.

## Enhance Knowledge and Skills

A key objective of our Strategy is to enhance the knowledge and skills of coaches, volunteers and athletes to improve quality in sport, leadership and athlete well-being and fitness. To this end, we increased our capacity to deliver Safeguarding Training with our newly trained Safeguarding Tutors completing their practical assignment, giving us six additional tutors by year end. A new Event Safeguarding Module was also developed and approved by Sport Ireland. This module will be rolled out in 2023, and will support volunteers who only attend a minimal number of events a year and will ensure they have the necessary information on our safeguarding procedures and policies. 860 volunteers completed Safeguarding Training in 2022 on courses delivered by Special Olympics Ireland.

### Breakdown of Safeguarding Training delivered and volunteers completing training

Course name	Courses Delivered	Volunteered Trained
Safeguarding 1	60	776
Safeguarding 2	4	36
Safeguarding 3	6	48
<b>Total</b>	<b>70</b>	<b>860</b>

Our capacity to deliver online accessible training was increased in 2022 with the redesign and completion of training materials and modules for upload to our new Learning Management System. Throughout the year, work was completed on branding and the learner pathways in the new system to tailor it to the needs of Special Olympics Ireland. The implementation has been deferred to 2023 to coincide with the implementation of a new

Membership System. However, online courses in Floorball, Bocce, Intellectual Disability Modules, Introduction to Coaching Practices and Grading for Team Sports were offered to volunteers during the year. Coach education continues to be an essential ingredient in the delivery of a quality sports training programme and coaches were encouraged to upskill and continue their professional development. 209 volunteers completed sports training in 2022.





Breakdown of coaching courses, officials' courses & Continuous Professional Development

Name	Delivered by	Total
Coaching Children	Sport Ireland	20
Introduction to Coaching Bowling	Irish Tenpin Bowling Association	6
Introduction to Coaching Practices	Special Olympics Ireland	8
Introduction to Coaching Practices (Hybrid)	Special Olympics Ireland	8
Coach Developer	Sport Ireland	2
Coach Developer Assessor	Sport Ireland	1
Coaching Teenage Girls	Sport Ireland	20
Bocce Officials Course	Special Olympics Ireland	37
Table Tennis Umpire Course	Table Tennis Ireland	7
FAI Referee Continuous Professional Development (CPD)	FAI	14
Track & Field Officials CPD	Athletics Ireland	52
Basketball Grading Training	Special Olympics Ireland	34
Total		209



209

coaches and volunteers trained/  
upskilled to deliver quality sports  
training and competition to our athletes



860

volunteers increased their awareness  
and understanding of **safeguarding  
policies and practices**

### Health & Wellbeing Programme

A key objective in the current Strategy is to increase the integration of the Health & Wellbeing Programme into a greater number of clubs. With clubs adapting to their return post-COVID-19, and building to regain strength, the prospect of clubs taking on a formal Health and Wellbeing programme is a challenge. The priority in clubs is to attract volunteers to take on key leadership roles and to recruit new volunteers to support the running of sports training. Therefore, Special Olympics Ireland has had to pivot and look at more sustainable approaches to increasing the knowledge and skills of both club volunteers and athletes themselves. Our approach in 2022 has been to try to reach as many individual athletes and volunteers through a variety of Health and Well-being initiatives. Nine clubs did engage in the more formal Health Promotion Programme, upskilling and empowering 121 athletes to take a more active role in their own health and wellbeing.

The Healthy Athletes Programme, a health screening programme, was organised to coincide with competition events and European Football Week and European Basketball Week to engage athletes on-site whilst attending these events.

190



individual athlete **health screenings**  
were undertaken in 2022.



A key strategy to engaging athletes was to train athletes as Health Messengers. 10 Messengers, recruited and trained in 2021, were actively engaged in the delivery of training to other athletes during the year, including the training of Team Ireland athletes going to the Berlin World Summer Games. These leaders are supporting the wider roll out of the programme and are inspiring other athletes to engage. The new ‘Stronger Minds, Happier Lives’ module on Mental Health, a pilot project developed and co-produced by the [Special Olympics Health Messengers](#), staff, volunteers and Mental Health Ireland, was offered as a new module in the programme in 2022. This module is Ireland’s first mental health promotion programme for people with intellectual disabilities.

The five-module programme helps athletes to:

- grow their understanding of mental health
- manage stress and express feelings
- develop skills to cope with challenging emotions and tough conversations
- learn about the support services available.

Another new initiative in 2022, saw the successful delivery of a key objective to pilot the engagement of young athletes in the Health Promotion Programme. A new programme called Health@Play was developed in 2022. The goals of the programme are to promote a healthier lifestyle for the future and to encourage young athletes to make healthier choices daily in terms of their physical activity and nutrition.



# Healthy Food made Easy

A group of seven athletes from the Eastern Region participated in a Healthy Food Made Easy (HFME) course delivered by facilitator Maria Tormey, from Empower. HFME is a six-week course that aims to encourage healthy eating, improve knowledge of nutrition when preparing meals at home and teach people how to make healthy meals on a budget.

During the HFME course, the participants had the opportunity to learn about Meal Planning and Preparation as well as hands-on experience in preparing meals from start to finish, with the highlight of tasting the food they made at the end of each session. The course compliments the education-based Health Promotion Programme delivered by SOI.

“

This course has changed my life

Paul Mullen



“

This is the best course that I have done with Special Olympics Ireland. I have tried out loads of the recipes at home for my family and my housemates”

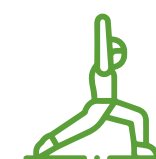
Margaret Turley



“

I have started cooking for myself at home

Ayoub Deboub



504

athletes engaged in **Health and Wellbeing Activities** during the year

Health Activities 2022	Number of athletes
Health Promotion Programme	121
Healthy Athletes Screenings	190
Health Messengers	10
European Football Week	27
European Basketball Week	21
Healthy Food Made Easy	19
Pilot Health@Play	66
Dental Health Foundation Workshop	40
ID Service Workshops x2	10
<b>Total :</b>	<b>504</b>



Special Olympics Ireland was awarded a Best Health Education award at CARA Active Disability Service Awards for undertaking Health and Wellbeing programme during COVID-19. The award recognised the Avista Sport and Recreation Programme run at St. Vincent's Centre, Dublin.



## Goal 2

To support clubs to be resilient and adaptable

2022 Key Performance Indicators	Status
Club Safeguarding Audits completed by Special Olympics Sports clubs	▶ 95 clubs, with under-18 year of age athletes, completed the audit; 39 remaining
Produce a model for engaging Youth Volunteers	▶ Work ongoing, completion in 2023
Implement the Learning Management System to offer online training courses for volunteers and coaches in Floorball, Bocce, Intellectual Disability Modules and Introduction to Coaching Practices and on Grading for Team Sports	▶ Course delivered, 87 volunteers/coaches trained
Pilot engagement in the Health Promotion Programme for young athletes	✓ 66 Young Athletes engaged, from 3 Young Athletes clubs, in the new Health@Play pilot programme

### 2023 Key Performance Indicators

- Deliver five Club Governance and Compliance Workshops
- Leverage the 20th Anniversary of the 2003 World Games in a resourceful and cost-effective manner to attract new volunteers
- Produce a Model for engaging Youth Volunteers
- Engage 250 new Youth Volunteers
- Two Athlete Training Modules piloted
- Deliver Introduction to Floorball Course
- Deliver Golf Leader Coaching Course
- Deliver Health@Play (Young Athletes) Education Programme to 5 clubs



## Goal 3

To nurture a culture of excellence

We worked to embed the hybrid working environment to retain the flexibility offered to staff in working from home and to enhance the culture through relationship-building and collaborative working that the office environment offers. To achieve this, we engaged staff members in a consultation process to develop our Flexible Working Policy by year-end. Staff members continued to work on cross-functional project teams

To enhance the leadership of the organisation a number of training and leadership opportunities were provided. Training in Risk Management was undertaken by the Board of Directors and senior management. We were delighted to appoint two staff members to new leadership roles, one leading Team Ireland (athlete delegation) and the other leading Team 2023 (volunteer delegation) as the preparations got underway for the Berlin World Summer Games 2023. Other staff members undertook role-specific training such as Coach Developer Course, Charity SORP Reporting, Developing Blended Working Models, Mental Health, First Aid Training and two staff attended the Charity Leadership Summit (Leading with Purpose). Self-directed training opportunities were promoted through access to the LinkedIn Training Platform.

In 2022, the overall skills, knowledge and understanding of the entire staff team was enhanced in areas that many had not previously experienced first-hand, i.e. the 'hands-on' running of competition events. Staff members embraced the challenge of low volunteer numbers and got directly involved in co-ordinating these events, which proved a great team-building activity and certainly played out our values of 'Flexibility and Adaptability' as well as 'One Team'.





In recognition of the value that volunteers bring to the organisation, an Annual Volunteer Awards event is now firmly embedded in the programme. Awards were presented in 4 categories, with a new Youth Volunteer Category added to the event in 2022. Recipients of the awards are outlined later in the report.

In line with Goal 3, and with a key objective of developing athletes' skill and encouraging the voices of athletes to enhance the programme, 31 Athlete Leadership Workshops were organised across the five regions. To further this strategic objective, the 2022 All-Ireland Athlete Leadership Forum took place on 1 October via Zoom, with 116 athletes in attendance. The forum was supported by two corporate partners, Dell and Bank of America, and athletes took part in a number of workshops, learning and developing new skills.

#### Workshops offered at the forum included:

- ✓ Fun Fitness
- ✓ Cyber Awareness
- ✓ First Aid Awareness
- ✓ Just a Minute (JAM) Cards
- ✓ Gardening
- ✓ Athlete Discussions

Athlete representation in a sports organisation is a valuable and meaningful way to engage athletes in their organisation and in its future direction. The Board of Directors established the Athlete Voice Group in August 2022 to facilitate and enable athlete input and engagement. The vision is to "give a voice" to athletes. Through this representative voice, athletes will support the SOI Board, management and the staff team, by inputting into the strategic direction, policies, sport, competitions, coaching and other programs and/or on matters that are important to athletes. It is a way for Special Olympics Ireland's Programme Leaders to be in touch with athletes and for athletes to input into the organisation's plans.

Eight athletes, already engaged in Athlete Leadership activities and roles, set up an Athlete Voice Workgroup to input to the development of the 'Athlete Voice' group, looking at composition, selection and terms of office and training needs. The following table outlines the outcomes of this initial workgroup.

#### Outcomes from the Athlete Voice Working Group

Recruitment	How often/how long	Giving Feedback	Training needed
<ul style="list-style-type: none"> <li>✓ Two athletes from each region.</li> <li>✓ If two places are not used, offer the place out to other regions.</li> <li>✓ No gender requirements</li> <li>✓ <b>Open call</b> – people can nominate themselves or can be nominated for SOI to reach out as someone may not feel confident to nominate themselves.</li> <li>✓ <b>Application via Interview</b>, Written form or verbally via video recording. Inclusive process so people can work to their strengths</li> <li>✓ Separate Selection group – not the regions</li> </ul>	<ul style="list-style-type: none"> <li>✓ Meet at least three times a year</li> <li>✓ Meet no more than six times a year</li> <li>✓ Meet when input is required, but at least three times as athletes might have own topics arising from discussions.</li> <li>✓ Three year term maximum for group members. Hoped natural rotation would occur but if not then a staggered finish at year three, so experienced members are mixed with new members.</li> <li>✓ Meeting rules may be needed so that everyone gets an opportunity to speak</li> </ul>	<ul style="list-style-type: none"> <li>✓ Board member to attend meetings, not to input but to clarify anything to the board if needed when reporting back. They are a direct link. This should be the same person</li> <li>✓ Board member shows that it is an important group to SOI</li> <li>✓ On occasion an athlete might represent the views of the group to the board</li> <li>✓ Consensus reached by vote but all opinions noted in feedback.</li> </ul>	<ul style="list-style-type: none"> <li>✓ Public Speaking</li> <li>✓ Advocacy</li> <li>✓ Meetings</li> <li>✓ Group discussion</li> <li>✓ Meeting rules</li> <li>✓ Communications</li> <li>✓ Team Work</li> <li>✓ Safeguarding</li> </ul>

#### Digitisation

Special Olympics Ireland's investments in technology saw the full implementation of the Fundraising System in 2022, delivering efficiencies across the activities of the fundraising team.

Efficiencies are yet to be gained from our new Learning Management System and the new Membership System roll out will be in 2023. However, work to develop both systems has resulted in the creation of online training courses for uploading; the removal of a hard-copy registration format for athletes and

volunteers and a reduction in the data that we capture going forward. The online system will streamline the registration process and reduce the administrative burden of clubs, volunteers, families and Special Olympics Ireland staff teams and make information much more accessible to those that need it, in line with their roles. This will particularly benefit clubs who will for the first time have their club membership lists stored in a secure system accessible to them directly. By the end of 2022, development work was at an advanced stage.



## Goal 3

To nurture a culture of excellence

2022 Key Performance Indicators	Status
Consult with staff team to develop SOI Flexible Working Policy	✓ Complete
Role-specific leadership training programmes implemented for staff	✓ Complete
Special Olympics Ireland's Volunteer Awards Programme embedded as an annual event	✓ Second Annual Awards Ceremony held in September
Athlete Leadership Workshops offered virtually and in-person	✓ 31 workshops were held virtually. The in-person workshops were not held as athletes were still hesitant in attending indoor in-person events
Host an All-Island Athlete Leadership Forum engaging 100 athletes	✓ Complete 116 athletes participated in the forum
Athlete Voice Group meetings held quarterly to determine long-term plan for composition, selection of athletes, duration of term and potential discussion topics	✓ Successfully launched in August. 4 meetings held, training needs identified and follow on participation of group in Public Speaking and Innovation workshops.

### 2023 Key Performance Indicators

- Management Training delivered to drive talent retention and development
- Leadership Training delivered to Athlete Voice Group
- Equip and prepare Team 2023 for volunteering roles at the World Summer Games, Berlin 2023, providing opportunities for leadership and skill development
- Online Event Management Training Module available online for Event Volunteers
- Intellectual Disability Training Module available online to support volunteers in Inclusive Clubs
- One face-to-face Athlete Leadership Forum in each region (5)
- Complete roll out of Azolve/Just Go Membership System
- LMS (Learning Pool) fully live and operational
- Year 3 Research on SO Fun - Evaluation of the Special Olympics Ireland Young Athletes Programme complete

# Fundraising and Sponsorship



2022 was another challenging year for fundraising. Community fundraising and volunteer-led events, like the Annual Collection Day, returned in a scaled-down format and we continued to run our digital campaigns. While our funds raised for Collection Day grew, the scaling down of locations and the challenges around volunteer recruitment meant that we were still a long way off pre-COVID income levels. The public interest in digital fundraising challenges also declined which led to a significant drop in digital income.

In a challenging year for fundraising and volunteer recruitment, the team still delivered a strong performance to raise €1.2 million through a combination of community, campaigns and corporate activities.



## Community

We returned to our traditional Collection Day after two years of running our digital “**Can’t Stop Now**” campaign. Our street collectors received a very warm and positive reception from the public and we were delighted with how our street collections performed, confirming to us that people are still very happy to donate in cash. We introduced QR Code and Near Field Communication (NFC) red

collection buckets which enabled people to donate by tapping their phones. Community events were a mixture of ‘Virtual’ challenges (including Marathon March, Cycling and Skipping Challenges) as well as in-person events such as Tri Peaks Ulster, Tri Peaks Connaught, Cops and Donuts and the annual Polar Plunge in December.



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

## Campaigns

SOI was extremely grateful to receive notification of an upcoming legacy donation. 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.

Our primary school campaign “**Friendship February**” went ahead, having being postponed in 2021, and generated over €10k in income and lots of positive stories and awareness in primary schools around the country.



## Corporate

We are extremely grateful to all of our partners, sponsors and corporate donors for supporting us so generously throughout 2022. Special thanks to:

- **eir** for their continued financial and non-financial support. eir has been a valued sponsor and friend of Special Olympics since 1985 and in that time has contributed hugely to the success and growth of our organisation. The annual eir staff challenge continued to grow in popularity in 2022, with a total of €51,786 being raised to support our Young Athletes Programme.
- **Gala Retail** for their continued generous sponsorship and engagement in a number of incredible initiatives, including Gala Gifts for Clubs and an elevated title sponsorship of our Polar Plunge campaign.
- **Bank of America** for their continued financial support and engagement with the Athlete Leadership Programme and the All Ireland Athlete Leadership Forum.
- **Dell Technologies** for their incredible staff fundraising, volunteering and non-financial support.
- **Rethink Ireland** for their continued support through their 50% Uplift Programme.
- The Chair of our Board of Patrons, Denis O’Brien, and his team for organising the Annual Golf Classic in September at the K Club. This event raised over €98,000 in vital funds.
- The **JP Mc Manus Pro-Am** for their ongoing substantial commitment to supporting the development of the Munster Programme from 2022 to 2026.



## Community

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 and 5 of the Financial Statements:

- Sport Ireland
- Sport Northern Ireland
- Health and Social Care Board
- Department of Rural and Community Development via Pobal
- Health Service Executive
- Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media
- Four Dublin Local Authorities



## Communications & Awareness

In 2022, we focused on promoting and encouraging the return to pre-COVID-19 levels of activity and the various events and activities around the preparation for the World Summer Games in 2023.

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

At the end of 2022, we had an **online social community** of

# 86,644

FOLLOWERS

across Facebook, Twitter, Instagram, LinkedIn, YouTube and Tiktok. This was over 1,000 more followers than in 2021.



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

# 761

NEWSPAPER ARTICLES

published on Special Olympics Ireland throughout 2022

In 2022, we generated **€2,936,703** in Advertising Value Equivalent (AVE) giving us a Total Audience Reach of

# 40,910,690

These figures show that we achieved 16% more AVE and 25% more Total Audience Reach than in 2021.

Of the 761 articles, **print media** coverage continues to dominate over digital with 525 (69%) of the articles appeared in the printed versions of the newspapers and magazines, with the remaining 236(31%) published online. Regional media accounts for 58% of our PR coverage, reflecting our strong local links and grassroots impact.

Special Olympics athletes were highlighted in broadcast media through participation in the popular RTÉ 1 programme **Operation Transformation**, and in Sport Ireland's "**Changing the Game**" advertising campaign.

Our **monthly ezine** continues to update our key audiences with 8,879 subscribers, as at December 2022, receiving news, information and updates on regional activity, important developments, and our sports, health, volunteering and fundraising programmes.



## Future Plans

Three priorities have been agreed for 2023 as we emerge from the footprint of COVID-19. Getting **athletes back in action** is key to regaining ground lost. It represents a need to work with our clubs to help build their capacity, to retain and recruit athletes and volunteers and to strengthen governance with the clubs.

The fundraising environment has been uncertain and challenging. We recognise that our fundraising strategy needs to create a sustainable annual income to deliver our programme. We need to further diversify our offerings across corporate, community and campaign portfolios and look at **new avenues** for growth.

2023 will see the implementation of two critical systems, the Membership System (clubs, athletes, volunteers) and the Learning Management System (online training). The implementation will require dedicated training for key users. As we work on **embedding new systems**, we look forward to gaining efficiencies, improving our data collection and reporting and freeing up time for other important work.



## 2023 Priorities

### Athletes back in Action

- ✓ Club Support
- ✓ Club Governance & Compliance
- ✓ Retention - athletes, volunteers, clubs
- ✓ All athlete Activities

### New Fundraising Avenues

- ✓ Corporate
- ✓ Major Gifts / Philanthropy
- ✓ Legacy
- ✓ Individual Giving

### Embedding new Systems

- ✓ Just Go Membership
- ✓ Learning Pool LMS
- ✓ Beacon CRM
- ✓ CalQrisk

2023 will provide a unique opportunity to review our Strategic Plan, to evaluate, re-validate its relevance and re-calibrate if required. We have made progress on our pilot Inclusive Club Model, gaining insight and learnings from the NGBs involved. We see the potential for greater growth in this area as a means to increase access, and inclusion, for persons with an intellectual disability in their

own community. As we seek to work with additional NGBs in the years ahead, we will need to consider how to expand the programme with the resources available. Similarly, we look forward to being able to offer new formats of competition; how best to deliver these, considering available resources and potential growth expected across the programme, will require flexibility and creativity.





The **Young Athletes programme** is critical in attracting new children to engage in physical and sports activity and offers one of the greatest avenues for growth. In the years to come, we need to ensure there is a pathway established for athletes to transition from the programme into one or more specific sports. Further work is required to develop this Juvenile Programme pathway and cater for the emergence of an increased number of athletes between 12 to 16 years of age.

The retention of staff is vital and we will work on staff training, engagement and leadership opportunities as we build on our culture. The pandemic resulted in an increase in cyber security threats. For the foreseeable future, the Board and management team will be monitoring this risk, focussing on risk assessment on the security of our technology, testing of systems, policies and procedures and training.

Good Governance is essential. Significant work has been carried out over the past few years as we worked towards compliance with Sport Ireland Governance Code for Sport and the Charity Regulator's Charity Governance Code. We will look to develop tools, training and support for the ongoing work at grass-root level to meet governance and compliance standards.

Financial stability underpins the delivery of the Strategy. Therefore, finances will continue to be monitored as new avenues for fundraising evolve, as the level of grant funding, forthcoming during the pandemic, is expected to reduce and cost-of living and economic environment continue to pose a threat.

## Our People



## Our Staff

2022 presented many challenges for our staff team as the organisation faced a much higher turnover of staff than ever previously experienced. Resources were further reduced as recruitment of participants to the Community Employment Scheme proved difficult in a period of full employment. Furthermore, our long-awaited, but gladly welcomed, increasing levels of activity at club level once post-pandemic times began to emerge, coupled with the intensive schedule of Advancement Competition events to support during 2022, brought other new and challenging pressures on our reduced staff team.

Retention of staff became a priority as we continued to navigate the new working environment, with staff working a hybrid model, transitioning from full-time homeworking to a combination of in-office and at home. We continuously monitored several factors during the first quarter of the year, such as the impact of this hybrid working change,



Passion & Pride



Equipped for Empowerment



Flexibility & Adaptability



One Team



turnover in staff and other external factors such as inflation costs and the challenging and competitive recruitment environment. The Board of Directors approved a 4% cost-of-living increase for all employees, effective from 1 April 2022, in recognition of the high rates of inflation and a mobile jobs market, with insights at the time showing this change was in line with pay trends. Notwithstanding these 2022 salary adjustments, additional retention measures were agreed in November 2022, to take effect from 1st January 2023, to support the retention of experience and knowledge and to address strategic needs.

The staff team were steadfast in their response to the challenges faced and displayed in abundance their 'passion and pride' in the way they underpinned the delivery of key objectives and pivoted and turned to address gaps in resourcing throughout the year. Having introduced a 'Passion and Pride' day in 2021 which enabled staff to take a day out to volunteer at a competition, we needed to call on staff on several occasions to support the running of our competitions as volunteering numbers did not return to pre Covid levels during 2022. Their 'flexibility and adaptability' was always to the fore.

Staff engagement activities during the year included hosting of staff webinars, conducting surveys on returning to the office and hybrid working, Workplace Wellbeing Newsletters, holding two all-staff planning days in September and a number of consultation sessions to get staff input into the organisation's Flexible Working Policy. The culmination of the year was an all-staff event in early December - the first time the full team had met in-person in three years and where we got to meet up with colleagues and introduce and welcome new staff members.

We are immensely proud of our 'One Team' as we continue to offer an attractive work-life balance, build on our culture and work to deliver our strategic objectives. Looking ahead to 2023, it is anticipated that economic factors may continue to add pressure and we will continue to monitor the landscape.

## Staff Training & Development

A variety of opportunities for learning and development were offered to support the empowerment of staff in meeting their goals and objectives. External training courses included areas such as Charity SORP Reporting, Developing Blended Working Models, First Aid, Risk Management and Coach Developer. Internal training included staff on-boarding, manual handling, safeguarding and role-specific training on IT software systems.

We continued to offer on-demand learning which offers flexibility and empowers people to learn at their own pace. The implementation of LinkedIn Learning means learning can be self-directed, fluid and flexible as well as an event to be scheduled.

Cross-functional project teams remain an important approach to support learning and development as well as offering new avenues for growth and development by taking on a leadership role, whilst continuing to balance existing responsibilities. Attendance at sector-specific conferences in the sports, voluntary and charity sector were supported and supported staff learning and networking.

A new e-learning staff training module on Procurement was developed in-house and presented for review in December 2022. We look forward to the inclusion of this accessible training for new and existing staff members during 2023, as well as working to develop further e-learning modules as the roll out of our new Learning Platform continues.





## Our Volunteers

With clubs returning to activities from early 2022, and with a full schedule of Advancement Competition Events to be held, we were delighted to welcome and engage with our dedicated teams of volunteers. Without doubt, the pandemic has significantly impacted the type and levels of volunteering, despite efforts to keep volunteers engaged during that time. The numbers engaging to support competition events was much lower than anticipated. However, a more hopeful trend emerged with an increase in engagement as the year progressed, with a total of 1,411 event volunteer opportunities were taken up.

In 2023, we will pilot a direct-call campaign in one of our regions in an effort to connect more personally with volunteers, research and gather information on their future commitment to volunteering and hopefully re-engage those who have yet to return and fill volunteer vacancies that exist.

At the end of October, an external audit of Special Olympics Ireland's management and administration of the processes around volunteer checks was conducted by AccessNI, providing an opportunity to demonstrate our compliance with AccessNI's Code of Practice on background checks.

Volunteer feedback is important to us so that we can gather information, evaluate our volunteer processes, volunteer training and the 'on-the-ground' experience for our volunteers. During the year, volunteers registered within the first six months of 2022 were surveyed and invited to give feedback. After every competition event, the volunteer team was asked for their feedback and suggestions for improvement. We want to learn from our volunteers and improve the volunteering experiences.

Despite the challenges, we welcomed, registered and vetted



423

NEW VOLUNTEERS



## Volunteers Recognition

Special Olympics Ireland has an incredible team of volunteers, without whom our goals would be impossible to achieve. 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.

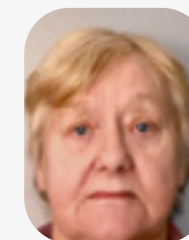
To celebrate and shine a light on the wonderful commitment and the many achievements of our volunteers, the Volunteer Awards event is now embedded as an annual event.

The Annual Volunteer Awards event was held virtually on 19 September. The Awards Judging Panel consisted of six representatives from organisations that offer support to Special

Olympics Ireland and Volunteer Awards were presented over four categories. 57 volunteers were nominated by their peers over the months of May and June. We are so grateful to those volunteers who took the time to nominate other volunteers they admire and deem worthy of special recognition. We look forward to launching the nomination process for next year's event in early summer 2023 and to the re-introduction of the Distinguished Service Awards, normally awarded by the Board of Directors but deferred during the pandemic.

Congratulations are extended to all who were nominated for this year's awards and, of course, to the successful recipient of each award!

### Special Olympics Ireland Volunteer Awards



**Eileen Mc Kinney**

Armagh Special Olympics Club



**Deborah Mc Ardle**

Portrane Special Olympics Club



**Mark Kielty**

South Dublin Special Olympics Club



**Rebecca Nolan**

Portrane Special Olympics Club

## Volunteers Training and Development

Following on from the redesign of traditionally tutor-led course into new e-learning /online formats in 2021, the focus during 2022 was to finalise the customisation and development of the new Learning Management System and to redesign the training modules for uploading on to the new platform. By year-end, the Learning Management System (LMS) design was complete and ready for rollout.

The Intellectual Disability Modules re-design was completed and are accessible via online self-paced modules to support club volunteers. Sport-specific e-learning modules on skill-grading for Basketball and Football, as well as Health and Wellbeing courses have all uploaded

to the platform. A new Event Safeguarding Module has also been developed.

With the planned introduction of a new Membership System and the need to be able to record and track training undertaken by volunteers, a key task is to integrate the LMS with the new Membership system. The project is underway and 2023 will see both systems launched.

A key requirement for every new volunteer is to complete Volunteer Induction Training. In 2022, this training was reviewed, and a redesigned Volunteer Induction Training module was developed and rolled out.

# Structure, Governance and Management



## Legal Status

Special Olympics Ireland is a Company Limited by Guarantee, 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.

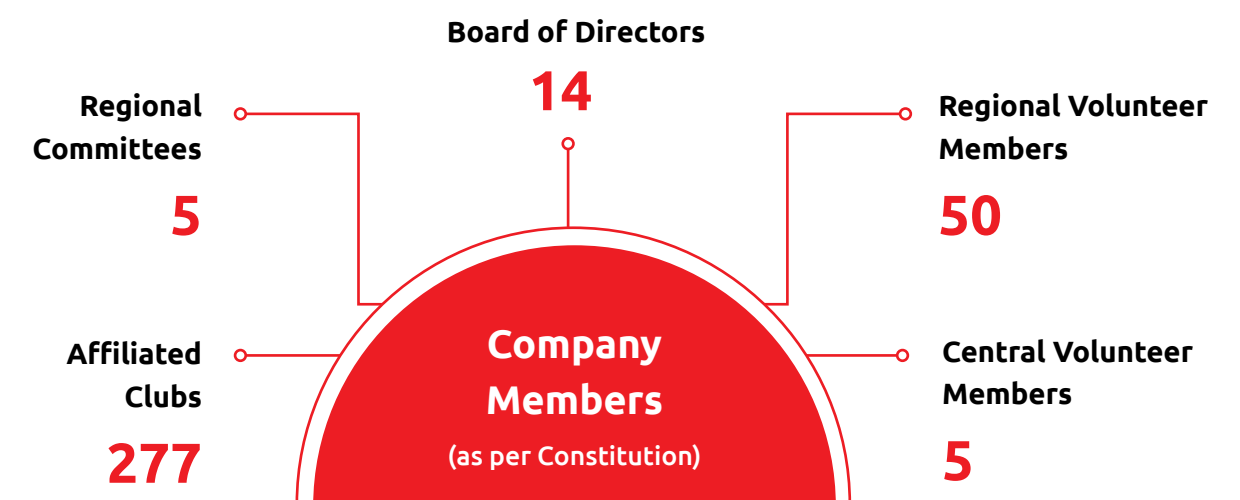
Special Olympics Ireland is a registered charity with the Charity Regulator in Ireland - (RCN): 20016883. The Company's Charity Tax Numbers are CHY 7556 (ROI) and IE00009 (NI). The Company has charitable status and therefore is exempt from corporation tax.

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 here and on the Companies Registration Office website ([www.cro.ie](http://www.cro.ie)).

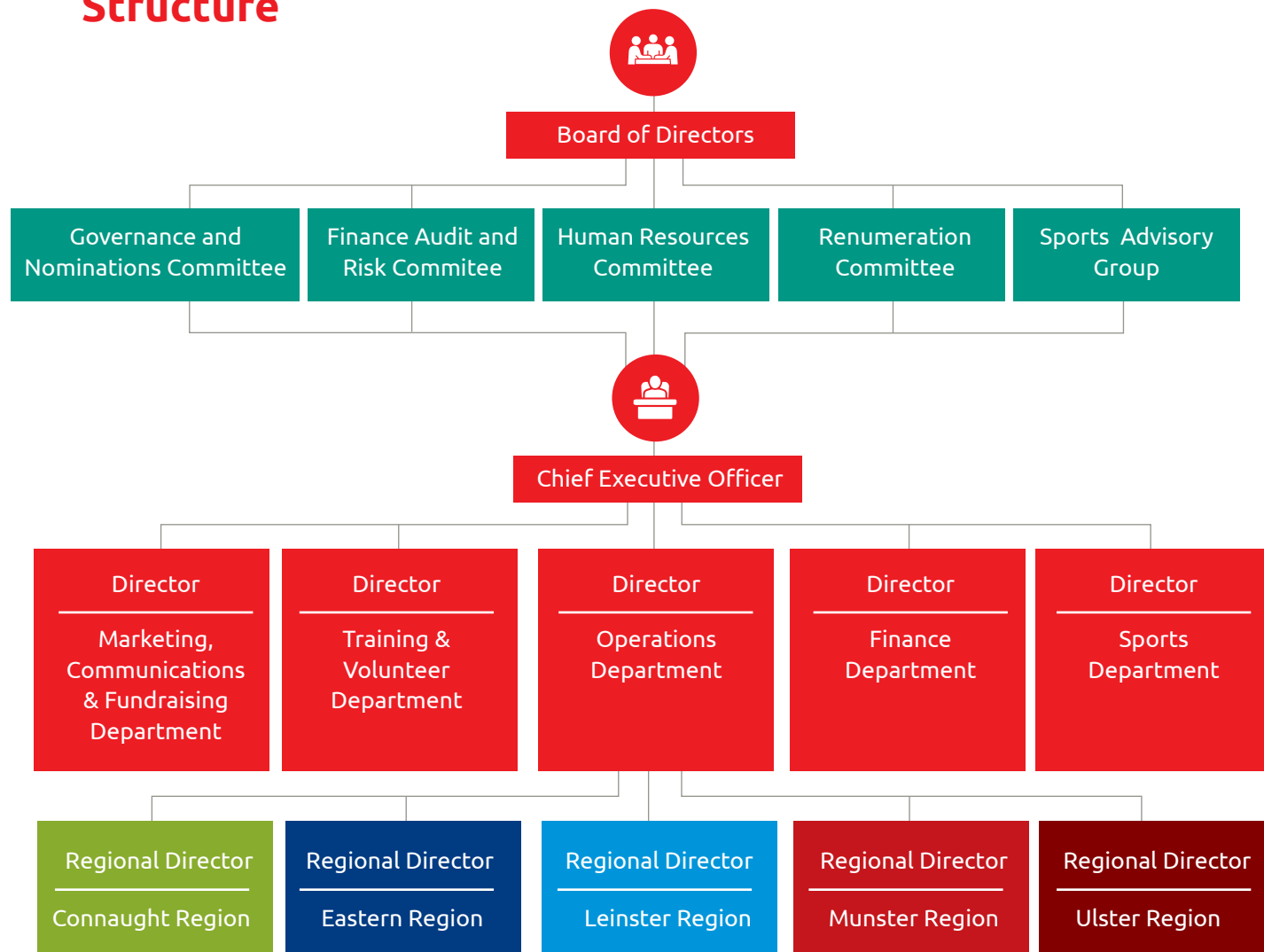
Legal membership of the Company is set out in its constitution under five categories of memberships as follows:

- (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 of the five Regional Committees is a Member
- (C) **Board Members** – directors who are elected/appointed as per the Constitution
- (D) **Regional Volunteer Members** – ten individuals from each of the five geographical regions, appointed by the Regional Committee
- (E) **Central Volunteer Members** - five individuals, appointed by the Board





## Organisational Structure



The Special Olympics programme is offered as an all-island programme, overseen by a Board of Directors. The programme is managed centrally across five departments, under the direction of the CEO.

The Board has prescribed geographical areas in the island of Ireland as regions of the Company ("Regions"). Regional programmes operate in each of the regions - Connaught, Eastern, Leinster, Munster and Ulster. Each Region has a Regional Committee whose role is to enable the Company to engage with Affiliate Club Members at a regional level for regional issues, supporting the delivery of the strategy of the Company, supporting and monitoring the effective organisation of the Special Olympics programme within the Region and implementing the policies determined by the Board.

At regional level, the programme is managed on a day-to-day basis by a team of regional staff, under the direction of the Regional Director, supported by the Regional Committee, which is made up of regional volunteers who, in turn, work alongside many other teams of volunteers. Affiliate Club Members are independent entities that affiliate to the company and charity 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 2022, there were 277 Affiliate Club Members. These Affiliate Club Members are independent 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. Members of the Board are elected at the Annual General Meeting. The Board has the power to appoint directors in the interim until the next AGM (Annual General Meeting).

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 if 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 (C)) 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 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. The board has the power to appoint a director to serve one further two-year term if considered to be in the best interests of the Company.

The Board is chaired by Brendan Whelan and met seven times in 2022. The directors who held office during the year are listed on page 72. In 2022, there were four directors who retired, having reached their maximum term of office, as follows: Maura Donovan, Frank Fitzgerald, Geraldine Ryan Meagher and Helena Walsh. Directors Paul Malone, Carolyn Jones, Nazih Eldin, Mary Moran and Aengus Sheerin, who retired but who were eligible to serve for a further two years, were re-appointed to the board. Charlotte Donnelly, who had been appointed as Regional Chairperson for the Munster region, was appointed as a director and Brendan O'Brien, who was appointed by the directors in the period since the last Annual General Meeting, was re-appointed by the Members. Other directors appointed at the meeting included Anne Kiely, Rose Alice Murphy and Laura Murphy.

The members of the Board are the directors of Special Olympics Ireland. The Board is responsible for providing leadership, setting strategy and policy and ensuring control. Day-to-day management of the organisation is delegated to the CEO. 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 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 result, 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 believes 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.

## Board Recruitment and Training

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 Governance and Nominations Committee leads the organisation's succession planning and makes recommendations for 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 and 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, the Charities Regulator and other training bodies on an ongoing basis.

## Committees of the Board

The Board conducted a review of the board committee during late 2021/early 2022 and this resulted in the re-organisation of the committees and their responsibilities. The committees now in operation are: Finance, Audit and Risk, Governance and Nominations, Human Resources, Remuneration and the Sport Advisory Group. Each committee has an agreed terms of reference and is chaired by a member of the Board.

# Finance, Audit & Risk Committee



**Chairperson:** Donal Courtney

The role of the Finance, Audit and Risk Committee is to oversee the integrity of the financial reporting controls and procedures implemented by management. The Committee is also responsible to the Board for ensuring that an effective Risk Management system is in place.

During 2022, the committee's schedule of work included:

- **Statutory Audit** – audit planning and review meetings with the auditors to discuss the scope of the interim and final audit.
- **2021 Financial Statements and Annual report** - review and recommendation for Board approval and signing.
- **Auditors Results Report** – monitoring of progress against auditor's recommendations.
- **Financial performance** - regular review of performance against annual budget and 2025 strategy.
- **Risk management** – regular review of the risk register and risk management processes.
- **Investments** – regular review of ongoing investment performance
- **Financial Policies and Procedures** - review and recommendation to the Board for approval
- **2023 Budget and Cost Apportionment** - review and recommendation of the annual budget, forecasts and strategy performance for Board approval.
- **Core Funding Agreements** - review and recommendation for Board signing
- **Insurance Renewal** - Review of company requirements for renewal.
- **Internal Audit** - consideration of internal audit requirement.
- **Reserves** - review of charitable reserves in line with policy & strategy.



## Governance & Nominations Committee



**Chairperson:** Brendan O'Brien

The role of the Committee is to support the Board in fulfilling its responsibilities in relation to achieving and observing good governance practice, supporting strategy development and monitoring progress on key strategic priorities, succession planning, ensuring induction and continuing professional development programmes and supports are available for directors, review of board effectiveness, as well as overseeing compliance with legal and regulatory obligations of Board.

### During 2022, the committee's schedule of work included:

- Developing template Terms of Reference and Committee Work Programmes for the operation of each board committee
- Reviewing and agreeing the Governance & Nominations Committee's Terms of Reference and Committee Work Programme
- Identifying succession planning needs for 2022 and implementing a plan for recruitment for upcoming vacancies. A Director Recruitment process working with the Federation of Irish Sports (FIS) Board Recruitment Service was completed successfully
- Establishing a working group to agree and manage the process to recruit a director to the 2023 vacancy arising in the Chairperson role
- Discussing the board's gender balance and exploring measures to improve gender balance across the organisation and the development of a wider Diversity and Inclusion Policy
- Review of existing and development of new policies for board approval as per the organisation's Schedule of Governance Items for Review
- Monitoring and compliance requirements of the Governance Codes, the Charities Governance Code and Sport Ireland's Governance Code for Sport to include declarations of compliance in the case of each Code
- Monitoring and review of compliance with legal and regulatory matters
- Agreeing the Board Effectiveness Review process and timeline.
- Introducing a two-year Committee Effectiveness Review to each Committee Chair
- Proposing the introduction of a Board Retreat to be scheduled in early 2023
- Planning and oversight of the Annual General Meeting of the Company

## Human Resources Committee



**Chairperson:** Anne Kiely

The role of the Committee is to assist the Board in its oversight role of the Human Resources functions to ensure that the organisation's strategic objectives are achieved and enable the recruitment, motivation and retention of staff while complying with the requirements of regulatory and governance bodies.

### During 2022, the committee's schedule of work included:

- Receiving and reviewing a report, in March 2022, on the impact on the organisation from the loss of key staff, recruitment challenges and other market conditions such as the high rate of inflation, the mobile jobs market and market salaries.
- Identifying measures to address staff turnover and to stabilise retention rates.
- Developing a proposal to present to the Remuneration Committee and to the Board in May 2022 on measures to address the challenges faced.
- Continuous monitoring and reviewing reports on headcount, turnover and recruitment activity throughout the year, in addition to research on market conditions and salaries, led the committee to agree the current employment environment was unique and it was agreed that the retention of staff members with experience should be a strong consideration. An additional retention proposal was brought forward to the Board in October 2022, following the annual review of salaries.
- Reviewing and updating the committee's Terms of Reference, following the appointment of new committee members in June 2022 and in light of changes to the board committee structures made in late 2021.
- Receipt and review of policies, including Sick Leave Policy and Flexible Working Policy
- Achieving compliance with new Pension Legislation following the enactment of the IORP II Directive. The committee oversaw the engagement of a pension consultant to (i) review Special Olympics Ireland's current pension offering and pension providers and (ii) recommend and implement a plan to achieve compliance. Work was ongoing throughout the year, with proposals and recommendations presented and approved by the Board at critical junctures.
- Monitoring and review of compliance with legal and regulatory employment matters.

## Remuneration Committee



**Chairperson:** Anne Kiely

The role of the Committee is to support the Board in fulfilling its responsibilities in relation to meeting its responsibilities regarding the determination, implementation and oversight of remuneration arrangements to enable the recruitment, motivation and retention of staff. The Committee also assists the Board by reviewing and making recommendations in respect of the remuneration policies and framework for all staff.

### During 2022, the committee's schedule of work included:

- Receipt and discussion of proposals and recommendations from the Human Resources Committee on Remuneration and Retention measures
- Presenting proposals in May and October 2022 for Board consideration, discussion and agreement on measures to be implemented.
- Overseeing, in May 2022, the implementation of the board-approved plan to address retention and market conditions, which included a 4% salary increase for staff across the organisation and other retention measures to retain key skills, knowledge and experience.
- Proposing the implementation of additional retention measures to be implemented in January 2023 and securing board approval for the same.

## Sports Advisory Group

The role of the Committee is to present recommendations at a strategic level and potentially at an operational level on the Sports Programme. The Committee will provide guidance and feedback on the review, development and implementation of policies and procedures for the Sports Programme. Its role is to promote and support the Special Olympics Ireland sports training and competition programme and the work of the Sports Department. The Committee also plays a role in the selection of Management Teams for European and World Games.

### During 2022, the committee's schedule of work included:

- Selecting the management team for the German National Games (World Summer Pre-Games 2023)
- Promoting and supporting the 2022 Advancement Events
- Selecting the management team for the World Summer Games 2023
- Supporting the selection of Team Ireland for the World Summer Games 2023
- Participating in the selection process for the European Alpine Skiing Event in Zakopane, Poland
- Driving the expansion of the Inclusive Club Model
- Scoping the Juvenile Pathway for Young Athletes to transition to structured sport.



## Board and Committee Meeting Attendance

The following table sets out the Board, Committee Membership and Attendance:

	Appointed	Re-Appointed / Retirement	Latest Retirement	Board Meeting	Governance & Nominations Committee	HR Committee	Remuneration Committee	Finance, Audit & Risk Committee
<b>Board Members</b>								
Brendan Whelan	2014	2023	2023	7/7			2/2	7/7
Helena Walsh (*)	2016	2020	2022	2/3	2/2	2/2	1/1	
Aengus Sheerin	2018	2022	2024	7/7				
Carolyn Jones	2018	2022	2024	4/7				
Mary Moran	2018	2022	2024	5/7	3/4			
Maura Donovan (*)	2016	2020	2022	2/3		2/2	1/1	
Nazih Eldin	2017	2022	2024	4/7		2/3		
Paul Malone	2020	2022	2026	6/7				
Frank Fitzgerald (*)	2016	2020	2022	1/3				
Jim Pow	2017	2021	2023	6/7				5/7
Geraldine Ryan Meagher (*)	2016	2020	2022	2/3				
Donal Courtney	2021	2023	2027	6/7			2/2	7/7
Brendan O'Brien	2022	2024	2028	7/7	4/4			
Charlotte Donnelly (**)	2022	2024	2028	3/4				
Laura Murphy (**)	2022	2024	2028	4/4				
Rose Alice Murphy (**)	2022	2024	2028	4/4	2/2	3/3	1/1	
Anne Kiely (**)	2022	2024	2028	4/4		3/3	1/1	
<b>Special Olympics Ireland Management</b>								
Matt English				7/7				7/7
Annmarie Sweeney				1/4				
Jo McDaid				6/7	4/4	5/5		2/7
Karen Coventry				6/7				
Bernie Bryan				5/7				7/7
Leonie Vesey					4/4			2/7
Claire Ferrie						5/5		

(\*) Retired 18 June 2022 (\*\*) Appointed 18 June 2022

## Safety, Health and Welfare at Work Act 2005

Special Olympics Ireland regards Safety, Health and Welfare as an integral part of its business operation. Our objective is to provide a safe and healthy work environment for all our employees and to fulfil our duties to athletes, volunteers, visitors and contractors who may be affected by our operations. Procedures have been established to manage Safety, Health and Welfare throughout the organisation and it is our policy to ensure that the necessary resources are made available to support these procedures.

The cornerstone of the organisation's policy is compliance with the requirements of the Safety, Health and Welfare at Work Act 2005 (ROI), Health and Safety at Work (Northern Ireland) Order 1978 and the associated regulations and all Safety, Health and Welfare at Work legislation that applies in the jurisdictions where the organisation operates, i.e. Republic of Ireland and Northern Ireland.

## 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. In 2022, the Board approved a 4% cost-of-living increase for all staff.

## Political Contributions

There were no political donations made during the financial year (2021: 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:

- So far as the director is aware, there is no relevant audit information of which the company's auditors are unaware; and
- 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 net results for the financial year reflect an operating surplus of €0.036m (2021: €0.964m) with an overall deficit on net Income/(Expenditure) after transfers and (losses)/gains on investments of (€2.188m) (2021: €2.159m surplus).

Investments saw significant fluctuations due to market volatility over the past two years, with an unrealised loss on investments of (€2.224m) as at 31st December 2022 (2021: €1.196m unrealised gain).

The fundraising environment continued to be very challenging with income shortfalls being offset by a combination of additional funding supports from key funders and reduced costs primarily as a result of the cancellation of key sporting events as referenced earlier in the annual report. Donations in kind account for €0.437m (2021: €0.474m) which are included in both income and costs.

Reserves saw a reduction at the end of 2022 similar to the increase at the end of 2021 as noted above and remain at a strong level sufficient to finance the delivery of the 2025 strategy and beyond.



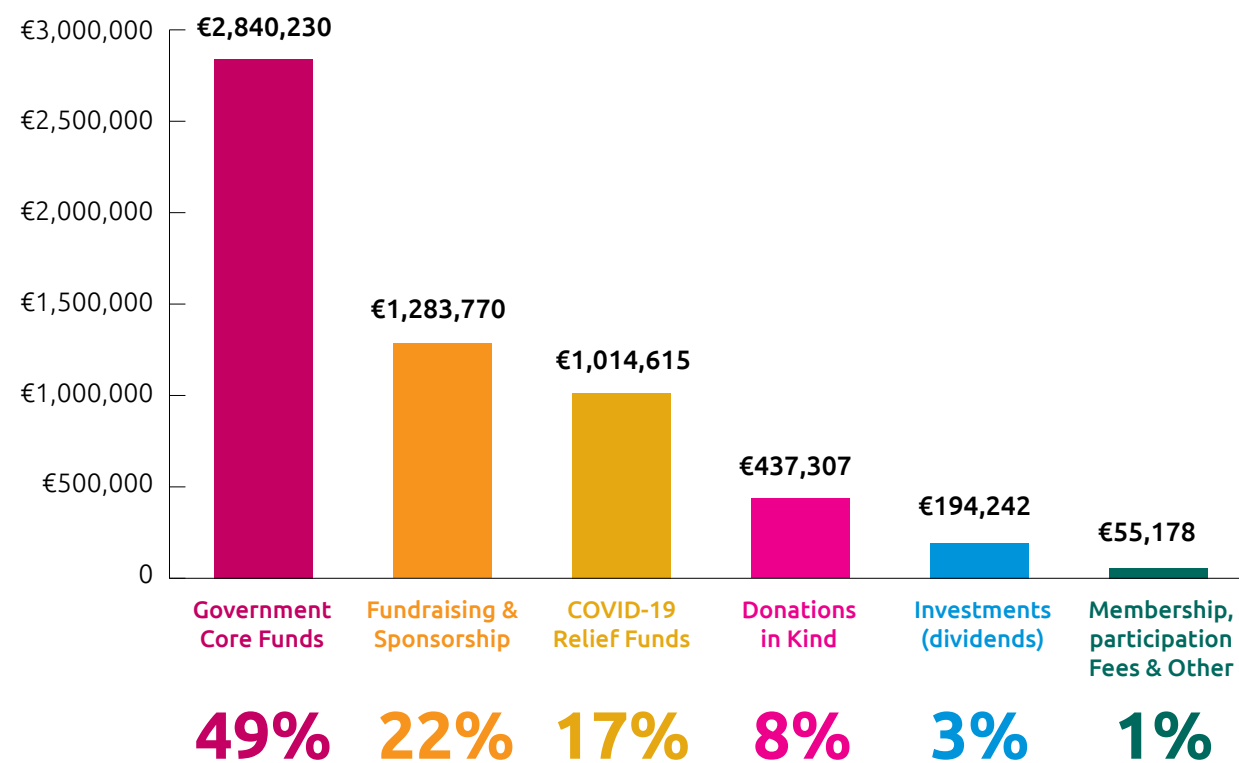
## Income

Income of €5.825m was generated in 2022, as stated in the Statement of Financial Activity (SOFA) on page 88 and detailed in Notes 4-7, was received from a wide range of income sources including government, government agencies, corporate sponsors, fundraising activities, investments, affiliation fees, and donations-in-kind.

In 2022, the Government continued to provide additional COVID-19 Resilience Funding to support the recovery of all sports activities and mitigate against lost income as a result of COVID-19, with the intention of helping to ensure that all sports organisations are well placed to function to pre COVID-19 capacity.

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, particularly during and post Covid where they demonstrated continued commitment through challenging times to provide both financial and non-financial supports. We also received 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 additional financial support throughout COVID-19.

Income by **Category Source**



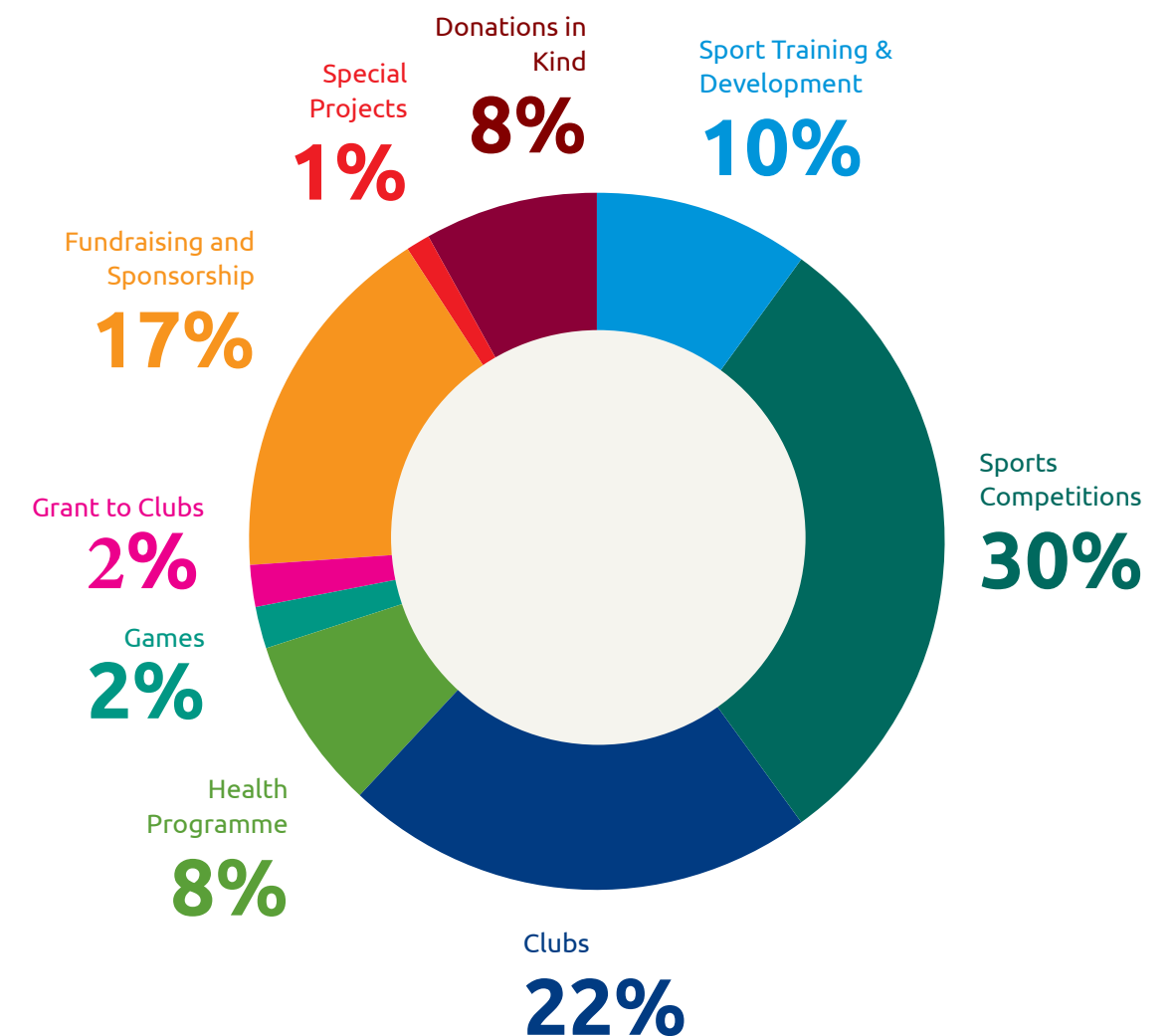
## Expenditure

During 2022, a total of €5.789m was expended on the overall programme (2021: €5.023m) which was lower than budgeted and reflected an enforced reduction in planned programme spend due to both the on-going COVID-19 restrictions in early 2022 and the post Covid transitioning to a return to activities for clubs and volunteers.

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 67% 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 Special Olympics Ireland programme activities based on the estimated amount of time each staff member spends on the various activities.

2022 Costs by Programme



## Donations-in-Kind

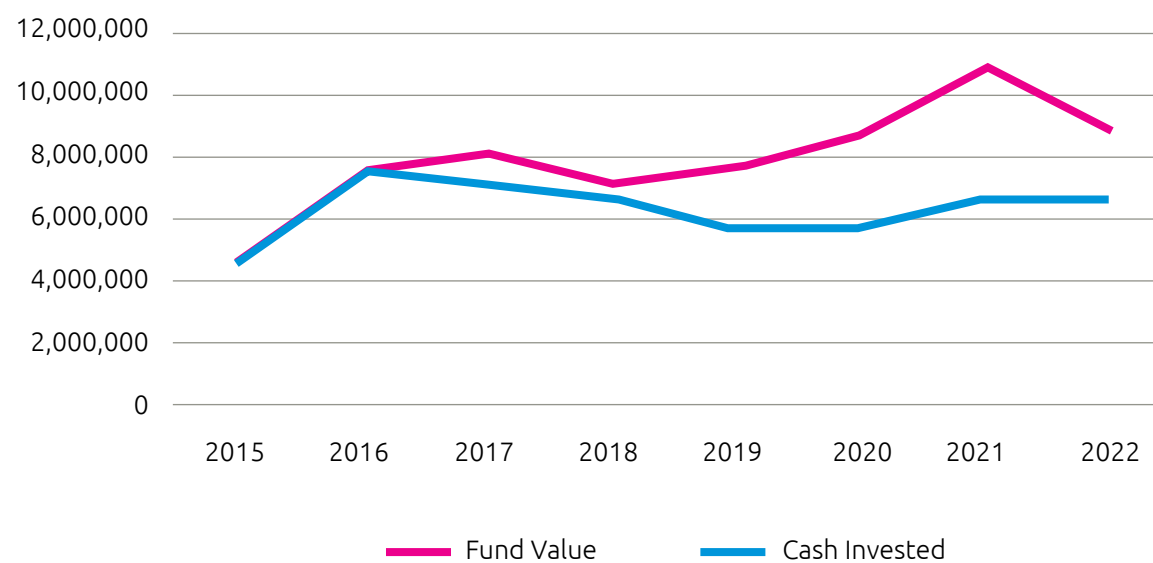
In 2022 we accounted for the receipt of €0.437m (2021: €0.474m) in donations-in-kind from various donors. We are extremely grateful for this ongoing support provided to Special Olympics Ireland. We would also like to acknowledge the significant number of hours given by our dedicated team of volunteers 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.

## Investments

Investments continued to be short-term volatility throughout 2022 and saw a significant devaluation of (€2.224m) as at 31st December 2022 representing an unrealised loss on investments and giving an overall negative financial outcome for 2022 of (€2.188m) resulting in a decrease in total reserves at 31 December 2022 to €10.340m.

However over the long-term investment performance since inception has been strong as shown in the graph below earning in excess of the 4% per annum projected in the 2025 strategy, validating the decision to transfer cash reserves from bank deposits to investments.

### Return on cash invested since inception



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

Following a positive financial outcome in 2021 with an operating surplus of €0.964m, 2022 also ended on a positive note with an operational surplus of €0.036m compared to the strategic operational deficit for year two of (€0.338m), giving a net positive increase of €0.374m. Contributing factors to the 2022 positive variance were:

- Income of €0.046m in excess of strategy made up of a net movement across multiple sources of income
- An underspend of €0.328m against strategy primarily as a result of replacing the 2022 Ireland Games with lower-cost Advancement Competition Events.
- Despite a cumulative underperformance on investments across 2021-2022 Special Olympics Ireland has managed to come in €0.514m better than strategy with a bottom line cumulative deficit across the same period of (€0.028m).



## Reserves

Total reserves as stated on the Balance Sheet as at 31 December 2022 are €10.34m, of which €8.720m is managed by RBC 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.

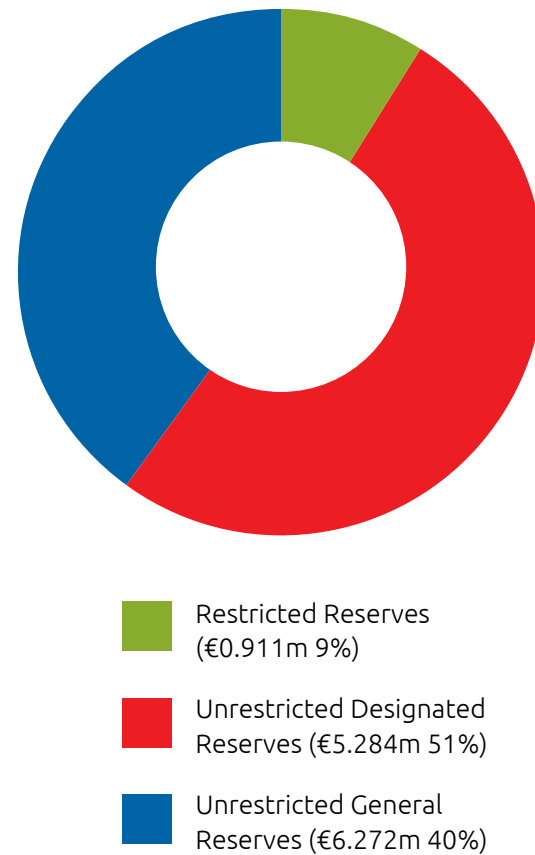
Of the €0.911m restricted reserves balance, €0.829m relates to a fund provided by the Friends of Special Olympics Ireland (FOSOI) for the purposes of strategic developments. The balance of €0.082m is spread across a number of other restricted funds and is explained in detail in Note 25 to the accounts.

### 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 €9.429m held as at 31 December 2022, €5.284m is held in a Designated Fund to ensure the continuity of the Special Olympics four-year advancement 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.

General Reserves, which form part of total unrestricted reserves, have decreased to €4.145m (2021 €6.271m). As noted above this decrease was primarily as a result of the devaluation of investments. The awarding of COVID-19 Resilience Funding from Government to support the challenging fundraising environment was also a significant factor in balancing the 2022 operational budget.

## Reserves by Category



Special Olympics Ireland's five-year strategy to 2025 has ambitious plans but the priority is to continue the focus on reopening 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, the negative impact on fundraising targets is expected to continue in 2023 and possibly throughout the period of the strategy as communities recover from the impact of COVID-19 and the prevailing cost of living increases.



## 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.

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.

In 2022, Special Olympics Ireland continued to develop and strengthen the Risk Management function and increase awareness across the organisation.

### Risk Management Training

Training on Risk Management Fundamentals for Board Directors and Senior Managers was held in September 2022. The objectives of the training included:

- Risk Management Process
- Understanding the role of directors and management with respect to risk
- Knowing what to look for to ensure that risk is being managed effectively

### Risk Management Oversight

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.

The Board of Directors completed a review of the Board Committee structure and composition. Following the review, the various committees of the Board were reconfigured during the first half of 2022. The remit of the Finance and Audit Committee has now been expanded to include Risk.

The newly formed Finance, Audit and Risk Committee (FARC) is responsible to the Board for ensuring that an effective Risk Management system is in place. The Committee's specific finance, audit and risk management

responsibilities are set out in their Terms of Reference. All Board Committees are responsible for identifying risks and control measures within their area.

During 2022, the FARC work on risk management included:

- A review of the organisation's risk management framework.
- Recommendations on the Risk Reporting process and required content for Board reports.

### Risk Register

Special Olympics Ireland maintains a Risk Register that is reviewed bi-annually by the 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). The material risks identified in 2022 are listed below.

### Policy Review

In line with SOI's policy review schedule, policies are reviewed at least every three years. In support of SOI's IT Security Policy Framework, a Bring Your Own Device Policy was developed in 2022 and the Acceptable Usage Policy was reviewed and amended to ensure it effective and appropriate for managing IT related risks.

### Disaster Recovery Testing

As part of SOI's business continuity planning; an IT Disaster Recovery Test was carried out in January 2022. This test was carried based on the scenario that all the SOI servers were unavailable, which would impact SOI's main office and remote offices. Minor issues were identified during the testing and recommendations regarding user setups to reduce recover time were received.

## 2022 Material Risks

At the end of 2022, the Board identified the following key risks facing the organisation.



### Risk 1: Protection of children and vulnerable adults

<b>Consequence</b>	<b>Increased safety risk for stakeholders, impact on funding, reputational damage</b>
<b>Controls</b>	<ul style="list-style-type: none"> <li>Individual must complete SOL's Volunteer Registration Process prior to volunteering – includes vetting application and safeguarding training</li> <li>Clubs and volunteers informed through in-person and via written communication of standards required</li> <li>Weekly opportunities and delivery of online Safeguarding Training (prioritised for Club Safeguarding Officers and Club Chairpersons)</li> <li>Programme mandated person (trained to Safeguarding Level 3) and Deputy Designated Liaison persons (Regional Directors) in place</li> <li>Safeguarding audits of affiliated clubs</li> </ul>



### Risk 2: People – Employee Retention

<b>Consequence</b>	<b>Loss of Staff Impact on the delivery of the programme and strategy</b>
<b>Controls</b>	<ul style="list-style-type: none"> <li>Commitment to implementing a framework for Staff Training &amp; Development including LinkedIn Learning Platform and other opportunities</li> <li>Maximise the CE Scheme potential to increase resources</li> <li>Review of salaries and market rates completed annually</li> <li>Exit Interviews completed and feedback reviewed and actioned</li> <li>Engage Specialist Recruitment agencies to fill specialist roles where needed.</li> <li>Identify development and leadership opportunities, giving staff exposure to wider organisational operations and governance, incorporating mentorship from senior leadership</li> </ul>



### Risk 3: Financial Stability – Declining income from Fundraising, Investments and other funding streams

<b>Consequence</b>	<b>Reduced income leading to financial losses impacting on the medium and long-term funding and delivery of the programme and strategy</b>  <b>The need to invest higher amounts from the unrestricted general reserves fund than planned in the approved 2025 Strategy.</b>
<b>Controls</b>	<ul style="list-style-type: none"> <li>Beacon CRM System implemented</li> <li>Investment in new roles to further drive or enhance new forms of fundraising like digital, corporate, legacy, major gifts and individual giving</li> <li>Annual Collection Day supplemented by corporate engagement and digital.</li> <li>Exploit opportunities for resilience funding and other grants</li> <li>Leverage the 2023 World Summer Games and the 2003 20th Anniversary</li> </ul>



### Risk 4: Cyber Security & IT Resilience

<b>Consequence</b>	<b>Monetary loss, reputational damage, fraud, loss of data, business interruption, regulatory action</b>
<b>Controls</b>	<ul style="list-style-type: none"> <li>Cyber Security policy in place</li> <li>Data stored on secured servers with appropriate access permissions</li> <li>Special Olympics Ireland laptops and USB keys are encrypted</li> <li>Multi-factor authentication activated for secure systems and for accessing on-premises resources via VPN</li> <li>Additional layer of endpoint protection was implemented</li> <li>Disaster recovery testing including recovery from back-up retrieval testing</li> </ul>



# 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: 11th May 2023

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## 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 2022, 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 2022 and of its deficit 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.

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### 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 29, 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.

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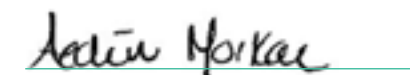
### Auditor's responsibilities for the audit of the financial statements

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](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 2023**



## Statement of Financial Activities

(Incorporating income and expenditure account) for the year ended 31 December 2022

	Notes	2022 Restricted Funds €	2022 Unrestricted Funds €	2022 Total Funds €	2021 Restricted Funds €	2021 Unrestricted Funds €	2021 Total Funds €
<b>Income From:</b>							
Donations and legacies	4	480,057	2,239,292	<b>2,719,349</b>	658,361	2,159,061	2,817,422
Charitable activities	5	1,479,380	748,309	<b>2,227,689</b>	1,588,709	2,710	1,591,419
Investments	6	-	194,234	<b>194,234</b>	-	168,066	168,066
Other	7	130,952	115,811	<b>246,763</b>	240,988	694,351	935,339
Donations in kind		-	437,307	<b>437,307</b>	-	474,434	474,434
<b>Total income</b>		<b>2,090,389</b>	<b>3,734,953</b>	<b>5,825,342</b>	<b>2,488,058</b>	<b>3,498,622</b>	<b>5,986,680</b>
<b>Expenditure On:</b>							
Raising funds	8	36,536	942,325	<b>978,861</b>	345,042	557,041	902,083
Charitable activities	9	2,053,852	2,261,111	<b>4,314,963</b>	2,095,408	1,510,476	3,605,884
Special projects	11	22,146	35,682	<b>57,828</b>	16,259	24,133	40,392
Donations in kind		-	437,307	<b>437,307</b>	-	474,434	474,434
<b>Total Expenditure:</b>		<b>2,112,534</b>	<b>3,676,425</b>	<b>5,788,959</b>	<b>2,456,709</b>	<b>2,566,084</b>	<b>5,022,793</b>
Net unrealised (loss)/gain on investments	6	-	(2,223,905)	<b>(2,223,905)</b>	-	1,195,533	1,195,533
<b>Net (expenditure)/income before transfers and taxation</b>		<b>(22,145)</b>	<b>(2,165,377)</b>	<b>(2,187,522)</b>	<b>31,349</b>	<b>2,128,071</b>	<b>2,159,420</b>
Transfers between funds	25	(38,330)	38,330	-	124,294	(124,294)	-
Taxation	14	-	-	-	-	-	-
<b>Net Income/ (Expenditure) after Transfers</b>		<b>(60,475)</b>	<b>(2,127,047)</b>	<b>(2,187,522)</b>	<b>155,643</b>	<b>2,003,777</b>	<b>2,159,420</b>
<b>Fund Balances brought forward</b>	24/25	<b>971,454</b>	<b>11,555,766</b>	<b>12,527,220</b>	<b>815,811</b>	<b>9,551,989</b>	<b>10,367,800</b>
<b>Fund Balances carried forward</b>	24/25	<b>910,979</b>	<b>9,428,719</b>	<b>10,339,698</b>	<b>971,454</b>	<b>11,555,766</b>	<b>12,527,220</b>

There were no recognised gains or losses other than those stated above.  
All income and expenditure derive from continuing activities. The notes on pages 91-110 form part of these financial statements.

## Balance Sheet as at 31 December 2022

	Notes	2022 €	2021 €
<b>Fixed Assets</b>			
Tangible assets	17	<b>79,610</b>	74,639
Investments	18	<b>8,720,471</b>	10,803,486
		<b>8,800,081</b>	10,878,125
<b>Current Assets</b>			
Stock	19	<b>5,789</b>	6,879
Bank and cash	20	<b>2,571,277</b>	2,315,171
Debtors	21	<b>329,101</b>	323,324
		<b>2,906,167</b>	2,645,374
<b>Current Liabilities</b>			
<b>Creditors:</b> Amounts falling due within one year	22	<b>(1,114,550)</b>	(786,279)
<b>Net Current Assets</b>		<b>1,791,617</b>	1,859,095
<b>Provisions for Liabilities and Charges</b>	23	<b>(252,000)</b>	(210,000)
<b>Net Assets</b>	24	<b>10,339,698</b>	12,527,220
<b>The Funds of the Charity</b>			
Restricted funds	25	<b>910,979</b>	971,454
Unrestricted funds:			
- General	25	<b>4,144,978</b>	6,271,240
- Designated Fund Friends of Special Olympics Ireland	25	-	785
- Designated fund	25	<b>5,283,741</b>	5,283,741
		<b>10,339,698</b>	12,527,220

The notes on pages 91-110 form part of these financial statements.

The financial statements were approved by the Board of Directors on 11th May 2023 and signed on its behalf by:

Brendan Whelan  
**Director**

Donal Courtney  
**Director**

## Statement of Cash Flows

		2022	2021
	Notes	€	€
<b>Reconciliation of net income to net cash inflow from charitable activities</b>			
Net expenditure/ income		<b>(2,187,522)</b>	2,159,420
Adjustments:			
Investment income	6	<b>(194,234)</b>	(168,066)
Depreciation of tangible fixed assets	17	<b>57,828</b>	40,392
Movement in fair value of listed investments	18	<b>2,223,905</b>	(1,195,533)
Net expenditure/ income before working capital changes		<b>(100,023)</b>	836,213
(Increase)/ decrease/ in debtors		<b>(5,777)</b>	7,207
Increase/ (decrease) in creditors		<b>328,271</b>	(53,858)
Increase in provision for liabilities and charges	23	<b>42,000</b>	42,000
Decrease/ (increase) in stock		<b>1,090</b>	(1,853)
Write-off of tangible fixed assets		-	48,400
<b>Net cash provided by charitable activities</b>		<b>265,561</b>	878,109
<b>Cash flows from investing activities</b>			
Investment income	6	<b>194,234</b>	168,066
Payments to acquire tangible fixed assets	17	<b>(62,799)</b>	(29,362)
Purchase of listed investments	18	<b>(789,160)</b>	(2,515,427)
Proceeds from the disposal of listed investments	18	<b>546,991</b>	676,962
<b>Net cash used in investing activities</b>		<b>(110,734)</b>	(1,699,761)
Change in cash and cash equivalents		<b>154,827</b>	(821,652)
Cash and cash equivalents at beginning of financial year		<b>2,836,431</b>	3,658,083
<b>Cash and cash equivalents at end of financial year</b>		<b>2,991,258</b>	2,836,431
<b>Reconciliation to cash and cash equivalents:</b>			
Bank and cash		<b>2,571,277</b>	2,315,171
Cash held for long term investment	18	<b>419,981</b>	521,260
		<b>2,991,258</b>	2,836,431

The notes on pages 91-110 form part of these financial statements.

## Notes to the Financial Statements

### 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 2022. 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 Directors' Report on pages 5 to 27.

### 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 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 Financial Reporting Council (FRC) 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.

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

#### Accrued income

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.

#### 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 all expenditure relating to the organising and delivery 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 organisation'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 include 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 unrealised gains/ (losses) from investments the value of reserves is subject to 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 2022 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.

As we emerge from COVID-19 we continue to assess the impact of inflation on budgets and cash-flows and 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 2022 is €252,000 (2021: €210,000). 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

	2022 Restricted €	2022 Unrestricted €	2022 Total €	2021 Total €
Sport Ireland	-	1,450,000	1,450,000	1,400,000
JP McManus Charitable Foundation	200,000	-	200,000	150,000
Kerry Group	-	-	-	52,500
Bank of America	-	26,200	26,200	40,680
Corporate Donations	-	-	-	12,981
Fundraising	20,311	763,092	783,403	657,080
Rethink Ireland	82,500	-	82,500	206,561
Health Service Executive	15,000	-	15,000	15,052
Department of Social Protection-Community Employment Scheme	162,246	-	162,246	182,568
Legacies and Bequests	-	-	-	100,000
	<b>480,057</b>	<b>2,239,292</b>	<b>2,719,349</b>	<b>2,817,422</b>

### Sport Ireland Grant:

Total grants from Sport Ireland amounted to €2,486,615 (2021: €2,390,449) of which €1,450,000 (2021: €1,400,000) being the core grant is disclosed above under note 4 in Donations and Legacies and €1,036,615 (2021: €490,449) being the project related grants are disclosed under note 5 Income from Charitable Activities.

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.

	Grant Received €	Grant Spent €	Total Reserve €
Core Grant	1,450,000	1,450,000	-
	<b>1,450,000</b>	<b>1,450,000</b>	<b>-</b>

### Rethink Ireland:

Total grant from the Rethink Ireland is €82,500 (2021: €206,561). Funding is restricted to the Reach Out project which includes the Clubs programme and Health and Wellbeing programme. This four-year funding agreement ended on 31 December 2022.

### Health Service Executive:

Total grants from the Health Service Executive amounted to €64,000 (2021: €64,052). This comprises €15,000 (2021: €15,052) 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 (2021: €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 Social Protection-Community Employment Scheme:

Total grants from the DSP Scheme- Department of Social Protection amounted to €162,246 (2021: €182,568). 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

	2022 Restricted €	2022 Unrestricted €	2022 Total €	2021 Total €
Sport Ireland COVID-19 Resilience	286,615	750,000	1,036,615	490,449
Sport Northern Ireland	901,382	-	901,382	718,175
Health Service Executive	49,000	-	49,000	49,000
Pobal	90,500	-	90,500	90,000
Special Olympics International	34,528	-	34,528	53,301
Special Olympics Europe Eurasia	10,000	-	10,000	4,710
Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media- Capital and equipment programme	-	(1,780)	(1,780)	28,621
Dublin Local Authorities	100,000	-	100,000	100,000
Health and Social Care Board	7,355	-	7,355	7,163
Comic Relief Adapt and Respond	-	-	-	25,000
Comic Relief Demand for Digital	-	-	-	25,000
Membership and Participants fees	-	89	89	-
	<b>1,479,380</b>	<b>748,309</b>	<b>2,227,689</b>	1,591,419

### Sport Ireland Grants:

Included under Income from Charitable Activities are a number of one-off project specific grants from Sport Ireland amounting to €1,036,615 (2021: €490,449) which were fully expended during the year. Included in the 2022 grant income is a portion of a one-off COVID-19 resilience grant of €500k which was received in December 2021 of which €264,615 was deferred and expended in 2022 and the balance of €235,385 deferred for use in 2023.

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	1,014,615	1,014,615	-
Dormant Account Fund-Young Athlete)	5,000	5,000	-
Healthy Ireland Fund (Health and Wellbeing)	17,000	17,000	-
	<b>1,036,615</b>	<b>1,036,615</b>	-

### Dublin Local Authorities:

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 2022.

### Pobal Grant:

Included under income from charitable activities is a grant from Pobal for €90,500 (2021: €90,000) which forms part of a new three-year multi annual grant of €273,000 commencing on 1 July 2022. This is a Department of Rural and Community Development Grant under the Scheme to Support National Organisations over the period July 2022- June 2025. 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 is a negative amount of (€1,780) which represents the reversal of an over accrual in the 2021 accounts which was based on the cost of the capital sports equipment purchased compared to the lower capital grant received post year-end.

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 and Special Olympics Europe Eurasia and amounted to €70,728 (2021: €98,691) arising from other countries.

## 6. Investments

	2022 Restricted €	2022 Unrestricted €	2022 Total €	2021 Total €
Income from investments	-	194,234	194,234	168,066
Movement in fair value of listed investments (Note 18)	-	(2,223,905)	(2,223,905)	1,195,533
	-	<b>(2,029,671)</b>	<b>(2,029,671)</b>	1,363,599

## 7. Other Income

	2022 Restricted €	2022 Unrestricted €	2022 Total €	2021 Total €
Eir Sponsorship	125,000	-	125,000	125,000
Gala Sponsorship	-	66,667	66,667	90,000
Johnson & Johnson Sponsorship	-	-	-	25,000
Wages subsidy COVID 19 (EWSS)	-	-	-	634,986
Vat refund	-	5,847	5,847	5,815
Sundry income	5,952	43,297	49,249	54,538
	<b>130,952</b>	<b>115,811</b>	<b>246,763</b>	935,339

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

## 8. Expenditure on Raising Funds

	Total Fundraising 2022 €	Total Fundraising 2021 €
Direct costs	733,415	678,093
Support costs	245,446	223,990
	<b>978,861</b>	<b>902,083</b>

## 9. Expenditure on Charitable Activities

2022	Sport Training & Development €	Sport Competitions €	Club Programme €	Health Programme €	Games €	Grants Onwards €	Total 2022 €
Direct costs	284,315	1,096,296	771,281	290,080	34,646	-	2,476,618
Support costs (Note 11)	275,355	641,081	491,389	189,538	108,521	132,461	1,838,345
	<b>559,670</b>	<b>1,737,377</b>	<b>1,262,670</b>	<b>479,618</b>	<b>143,167</b>	<b>132,461</b>	<b>4,314,963</b>

2021	Sport Training & Development €	Sport Competitions €	Club Programme €	Health Programme €	Games €	Grants Onwards €	Total 2021 €
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
	<b>470,780</b>	<b>870,558</b>	<b>1,630,940</b>	<b>505,892</b>	<b>127,714</b>	<b>-</b>	<b>3,605,884</b>

## 10. Analysis of Support Costs

2022	Sport Training & Development €	Sport Competition €	Club Programme €	Health Programme €	Games €	Grants Onwards €	2022 Total €
<b>Charitable activities:</b>							
Staff and related costs	144,145	310,652	212,679	101,693	67,582	-	836,751
Office Rent and premises costs	10,619	53,096	50,441	5,310	-	-	119,465
Operations	13,476	67,382	64,013	6,738	-	-	151,609
IT	25,679	68,459	54,369	34,156	8,068	-	190,731
Human Resources	15,243	76,217	72,406	7,622	-	-	171,488
Financial Governance & Compliance	66,193	56,736	33,096	33,096	23,640	132,461	345,222
PR, Marketing and communication	-	8,539	4,385	923	9,231	-	23,078
	<b>275,355</b>	<b>641,081</b>	<b>491,389</b>	<b>189,538</b>	<b>108,521</b>	<b>132,461</b>	<b>1,838,345</b>

2021	Sport Training & Development €	Sport Competition €	Club Programme €	Health Programme €	Games €	Grants Onwards €	2021 Total €
<b>Charitable activities:</b>							
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
	<b>243,268</b>	<b>447,823</b>	<b>484,417</b>	<b>230,119</b>	<b>107,747</b>	<b>-</b>	<b>1,513,374</b>



## 11. Special Project Costs

	<b>Total 2022 €</b>	Total 2021 €
Depreciation on capital investments	<b>57,828</b>	40,392
	<b>57,828</b>	40,392

Special project costs relate to depreciation on a number of capital investment projects to include the digitalisation of management information systems to facilitate remote working and activities and future proof the organisation.

## 12. Net Expenditure/Income for the Financial Year

	<b>2022 €</b>	2021 €
Net expenditure/ income for the year is stated after (crediting)/charging:		
Depreciation of tangible assets (Note 17)	57,828	40,392
Auditors' remuneration (including VAT) – Financial Audit	19,078	19,078
Community Employment Audit	922	922
Lease charges	25,239	25,239
Investment income	(194,242)	(168,066)
Movement on fair value of listed investments (Note 18)	2,223,905	(1,195,533)
Exchange loss	16,884	430

## 13. Employees

	<b>2022 Number</b>	2021 Number
Number of (full time equivalent) employees during the financial year is summarised as follows:		
Management and staff	64	70
Community Employment Scheme members (10 part-time staff)	6	5
	<b>70</b>	<b>75</b>

	<b>2022 €</b>	2021 €
<b>Full-time Staff</b>		
Gross wages	3,008,593	2,857,251
Employer PRSI	323,367	157,517
Employer pension contribution	82,631	89,185
Subtotal	<b>3,414,591</b>	<b>3,103,953</b>
<b>Community Employment Scheme</b>		
Gross wages	152,459	172,557
Employer PRSI	4,736	4,627
Subtotal	<b>157,195</b>	<b>177,184</b>
<b>Total</b>	<b>3,571,786</b>	<b>3,281,137</b>

	<b>No. of employees 2022 €</b>	No. of employees 2021 €
€60,000-€69,999	11	5
€70,000-€79,999	1	1
€80,000-€89,999	1	2
€90,000-€99,999	2	1
€100,000-€109,999	-	-
€110,000-€119,999	-	-
€120,000-€129,999	1	1

In 2022, 16 staff received remuneration over €60,000 (2021:10 staff). Remuneration reflects total contractual salary and excludes employer pension and PRSI contributions.

Special Olympics Ireland's CEO is paid €125,987 (2021: €125,987) and receives a 10% contribution to the defined contribution pension scheme. He received no other benefits in the current or prior year.

Key management personnel received a total of €448,370 in gross salary payments during 2022 (2021: €456,781), €30,032 (2021: €31,133) in pension contributions. Related employers PRSI contributions payable were €49,545 (2021: €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 nil (2021: €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 €82,631 (2021: €89,185). There was an amount payable held at year-end of €476 (2021: €nil).

## 17. Tangible Assets

	IT Systems & Equipment	Office Equipment	Furniture & Fittings	Motor Vehicles	Total
	€	€	€	€	€
<b>Cost</b>					
At beginning of year	724,421	188,725	227,472	69,591	<b>1,210,209</b>
Additions	34,545	28,254	-	-	<b>62,799</b>
<b>At end of year</b>	<b>758,966</b>	<b>216,979</b>	<b>227,472</b>	<b>69,591</b>	<b>1,273,008</b>
<b>Depreciation</b>					
At beginning of year	680,245	162,892	227,142	65,291	<b>1,135,570</b>
Charge for the year	31,846	22,146	330	3,506	<b>57,828</b>
<b>At end of year</b>	<b>712,091</b>	<b>185,038</b>	<b>227,472</b>	<b>68,797</b>	<b>1,193,398</b>
<b>Net book value</b>					
<b>At 31 December 2022</b>	<b>46,875</b>	<b>31,941</b>	<b>-</b>	<b>794</b>	<b>79,610</b>
At 31 December 2021	44,176	25,833	330	4,300	74,639

## 18. Investments

	2022	2021
	€	€
Cash held for long term investment	419,981	521,260
Listed investments	8,300,490	10,282,226
	<b>8,720,471</b>	<b>10,803,486</b>

	2022	2021
	€	€
<b>Listed investments:</b>		
Market value at 1 January	10,282,226	7,248,228
Additions	789,160	2,515,427
Disposals and related costs	(546,991)	(676,962)

At 31 December	<b>10,524,395</b>	9,086,693
Movement in the fair value of listed investments:		
Unrealised (loss) / gain	(2,223,905)	1,195,533
Market value at 31 December	<b>8,300,490</b>	<b>10,282,226</b>

The fair value of listed investments was determined with reference to the quoted market price at the reporting date, 31 December 2022.

## 19. Stocks

	2022	2021
	€	€
Stocks	<b>5,789</b>	6,789

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

## 20. Bank and Cash

	2022	2021
	€	€
Bank and cash on hand	<b>2,571,277</b>	2,315,171



## 21. Debtors: Amounts falling due within one year

	2022	2021
	€	€
Trade debtors	27,495	29,964
Prepayments	30,429	60,795
Accrued income	271,177	32,565
	<b>329,101</b>	<b>323,324</b>

## 22. Creditors: Amounts falling due within one year

	2022	2021
	€	€
Trade creditors	99,538	51,141
Other creditors	13,515	7,265
Pension liability	476	-
PAYE and Social Welfare	84,245	82,289
Accruals	135,581	97,746
Deferred income	781,195	547,838
	<b>1,114,550</b>	<b>786,279</b>

Movements in deferred income are as follows:

	2022	2021
	€	€
At 1 January	547,838	441,058
Credited to SOFA	(312,453)	(1,037,753)
Deferred during the year	545,810	1,144,533
	<b>781,195</b>	<b>547,838</b>

## 23. Provision for Liabilities and Charges

	2022	2021
	€	€
Dilapidation provision:		
Balance at beginning of year	210,000	168,000
Movement during the year	42,000	42,000
Balance at end of year	<b>252,000</b>	<b>210,000</b>

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

	2022 Restricted Funds	2022 Unrestricted Funds	2022 Total Funds
	€	€	€
Fixed assets	910,979	7,889,102	8,800,081
Current assets	-	2,906,167	2,906,167
Liabilities	-	(1,366,550)	(1,366,550)
	<b>910,979</b>	<b>9,428,719</b>	<b>10,339,698</b>

### In respect of the prior year:

	2021 Restricted Funds	2021 Unrestricted Funds	2021 Total Funds
	€	€	€
Fixed assets	971,454	9,906,671	10,878,125
Current assets	-	2,645,374	2,645,374
Liabilities	-	(966,279)	(966,279)
	<b>971,454</b>	<b>11,555,766</b>	<b>12,527,220</b>

## 25. Funds of the Charity

	Opening Balance	Income	Expenditure	Transfers between funds	Closing Balance
	2022	2022	2022	2022	2022
	€	€	€	€	€
<b>Restricted:</b>					
Host Town Fund	11,031	-	-	-	11,031
Paris to Nice Fund	12,480	-	-	-	12,480
Eastern Region Programme (Irish Town)	1,272	-	-	-	1,272
Friends of Special Olympics Ireland	828,870	-	-	-	828,870
Club Fund	2,178	-	-	5,770	7,948
Athlete Leadership	-	82,356	(82,356)	-	-
Club Programme	-	456,368	(456,368)	-	-
Coach Development	-	90,602	(90,602)	-	-
Young Athlete	-	172,091	(172,091)	-	-
Health and Wellbeing Programme	-	313,038	(313,038)	-	-
Sports Training and Development	-	87,449	(87,449)	-	-
Sport Competition Events	-	677,326	(677,326)	-	-
Grants Onwards to Clubs	-	132,404	(132,404)	-	-
Ireland Winter Games	-	357	(357)	-	-
World Winter Games	-	3,265	(3,265)	-	-
World Summer Games	-	38,119	(38,119)	-	-
Return to Activities Post Covid	-	36,536	(36,536)	-	-
Capital Fund	97,623	-	(22,146)	(26,100)	49,377
Sport Ireland Special Projects	18,000	-	-	(18,000)	-
Ireland Summer Games	-	477	(477)	-	-
<b>Total Restricted Funds</b>	<b>971,454</b>	<b>2,090,389</b>	<b>(2,112,534)</b>	<b>(38,330)</b>	<b>910,979</b>
<b>Unrestricted:</b>					
General	6,271,240	1,511,048	(3,676,425)	39,115	4,144,978
Capital Investment Reserve (FOSOI)	785	-	-	(785)	-
Designated Fund	5,283,741	-	-	-	5,283,741
<b>Total Unrestricted Funds</b>	<b>11,555,766</b>	<b>1,511,048</b>	<b>(3,676,425)</b>	<b>38,330</b>	<b>9,428,719</b>
<b>Total Funds of the Charity</b>	<b>12,527,220</b>	<b>3,601,437</b>	<b>(5,788,959)</b>	<b>-</b>	<b>10,339,698</b>

## 25. Funds of the Charity continued

### In respect of the prior year:

	Opening Balance	Income	Expenditure	Transfers between funds	Closing Balance
	2021	2021	2021	2021	2021
	€	€	€	€	€
<b>Restricted:</b>					
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 (FOSOI)	752,387	-	-	76,484	828,871
Club Funds	1,190	987	-	-	2,177
Athlete Leadership	-	159,639	(159,639)	-	-
Clubs 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)	-	-
Fundraising Losses COVID-19 Relief	-	345,040	(345,040)	-	-
Capital Fund	36,861	28,621	(16,259)	48,400	97,623
Sport Ireland Special Projects	-	18,000	-	-	18,000
<b>Total Restricted Funds</b>	<b>815,811</b>	<b>2,488,058</b>	<b>(2,456,709)</b>	<b>124,294</b>	<b>971,454</b>
<b>Unrestricted:</b>					
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
<b>Total Unrestricted Funds</b>	<b>9,551,989</b>	<b>4,673,947</b>	<b>(2,545,876)</b>	<b>(124,294)</b>	<b>11,555,766</b>
<b>Total Funds of the Charity</b>	<b>10,367,800</b>	<b>7,162,005</b>	<b>(5,002,585)</b>	<b>-</b>	<b>12,527,220</b>

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 €Nil was made in 2022 (2021: €9,680).

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 Development Programme:

This fund contributes to the costs of the Clubs programme.

Coach Development Programme:

This fund contributes to the costs of the Coach Development 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.

Grants Onwards to Club:

This COVID-19 Resilience fund was provided by Sport Ireland to support Clubs in their return to activities.

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 2023 World Summer Games.

Return to Activities Fund:

This fund consists of small grants from various corporates to support a return to sport and support activities across the organisation.

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.

Ireland Summer Games:

This fund relates to income received to support the Ireland Summer Games advancement competition.

### 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. NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### 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 (2021: €nil).

<b>Operating Leases:</b>	<b>2022</b>	<b>2021</b>
	€	€
Total future minimum lease payments under non-cancellable operating leases are as follows:		
Leasehold premises expiring:		
Within one year	<b>15,897</b>	<b>63,587</b>
Between two and five years	-	<b>15,897</b>
More than five years	-	-
<b>Motor vehicles expiring:</b>		
Within one year	<b>21,033</b>	<b>5,602</b>
Between two and five years	-	-
More than five years	-	-

## 27. Financial Instruments

The carrying values of the company's financial assets and liabilities are summarised by category below:

	<b>2022</b>	<b>2021</b>
	€	€
<b>Financial Assets</b>		
<i>Measured at fair value through profit or loss</i>		
Investments (Note 18)	<b>8,720,471</b>	<b>10,803,486</b>
<i>Measured at undiscounted amount receivable</i>		
Trade debtors and accrued income (Note 21)	<b>298,672</b>	<b>262,529</b>
Bank and cash on hand (Note 20)	<b>2,571,277</b>	<b>2,315,171</b>
	<b>11,590,420</b>	<b>13,381,186</b>
<b>Financial Liabilities</b>		
<i>Measured at undiscounted amount payable</i>		
Trade creditors, accruals, pensions and other creditors (see Note 22)	<b>264,621</b>	<b>156,152</b>
The company's income, gains and losses in respect to financial instruments are summarised as follows:		
Fair value movement on listed investments (see note 18)	<b>(2,223,905)</b>	<b>1,195,533</b>

## 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 11.1% allocation to cash or low volatility bond funds to help mitigate the impact of market volatility.

## 29. Subsequent Events

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

## 30. Donations in Kind

In 2022, we estimate that we received Donations-in-Kind of €437,307 (2021: €454,226). The nature of the donations in kind are seconded staff, telecommunications and office accommodation.

## 31. Financial Statements Approval

The board of directors approved these financial statements for issue on 21st April 2023.



**Special Olympics**  
Ireland

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

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