



**Special
Olympics**
Ireland



2024

Annual Report

and Financial Statements



Contents

CHAIRPERSON STATEMENT	3
CEO STATEMENT	5
2024 AT A GLANCE	7
WHO WE ARE	8
OUR MISSION	8
OUR VISION	8
OUR VALUES	8
STATEMENT ON SAFEGUARDING	9
DIRECTORS' REPORT	10
OBJECTIVES AND ACTIVITIES	11
Athlete Voices Group	15
Club Programme	17
Sports Training and Development Programme	20
Competition Events Programme	23
Games Programme	25
Health Programme	28
ACHIEVEMENTS AND PERFORMANCE	34
FUNDRAISING AND SPONSORSHIP	44
FUTURE PLANS	53
OUR PEOPLE	54
STRUCTURE, GOVERNANCE AND MANAGEMENT	62
FINANCIAL REVIEW	73
DIRECTORS' RESPONSIBILITY STATEMENT	82
INDEPENDENT AUDITORS' REPORT	83
CONSOLIDATED FINANCIAL STATEMENTS	86

Directors and Other Information

Directors:

Brendan O'Brien (Chairperson)
Rose Alice Murphy (Secretary)
Donal Courtney (Treasurer)
Evelyn Bohan (appointed 15 June 2024)
Gary Desmond (appointed 15 June 2024)
Charlotte Donnelly
Nazih Eldin (retired 15 June 2024)
Robert Hartnett (appointed 15 June 2024)
Aongus Hegarty (appointed 10 October 2024)
Jennifer Holohan (appointed 15 June 2024)
Anne Kiely
Angela Litter
Paul Malone (retired 15 June 2024)
Mary Moran (retired 15 June 2024)
Laura Murphy
Ronan O'Flynn (appointed 15 June 2024)
Jillian O'Sullivan (appointed 09 March 2024)
Aengus Sheerin (retired 15 June 2024)

OTHER INFORMATION:

Company Number:
228545

Charity Number (Roi):
200 16 883

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

Bankers: Bank of Ireland,
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Auditors: Forvis Mazars,
Block 3 Harcourt Centre,
Harcourt Road,
Dublin 2, Ireland.

Solicitors: Mason, Hayes & Curran,
South Bank House,
Barrow Street,
Dublin 4 D04 TR2



Chairperson Statement

As Chairperson, I am immensely proud to serve the Special Olympics community and to witness everything that has been achieved in 2024. Seeing the dedication and commitment of our inspiring athletes, our loyal and talented volunteers, as well as the support of families, staff members and others, fills me with both pride and admiration.

I want to acknowledge my fellow Board Directors for their ongoing commitment and professionalism. Four board members retired this year, after supporting the organisation for their full terms and are worthy of our deep gratitude. During 2024, we were fortunate in having seven new members join our board who have brought a range of new skills and expertise to the table, for which we remain extremely grateful. Our focus remains on delivering our strategic goals while ensuring good governance. 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.

There were so many memorable highlights during 2024. The Ireland Winter Games in Northern Ireland in March was certainly one of them, as was the September Launch of Team Ireland who were selected to participate at the 2025 World Winter

Games in Turin. We could not be prouder of our athletes, their coaches and the management team, who together are leaving no stone unturned to ensure that the team are well-prepared and have an unforgettable experience in Italy in March 2025. Another major highlight was the Volunteer Awards event held in Dublin in September. The joy and energy in the room at the event was palpable, and spending an afternoon with so many selfless, hardworking, kind and inspirational volunteers was so uplifting.

I would like to extend a warm welcome to the 20 new clubs that affiliated this year made up of Young Athletes Clubs, Community Sports clubs, Inclusive clubs, a new Intellectual Disability Service and the engagement with new schools. As at the end of 2024 there was a total of 228 Clubs, including 12 Inclusive clubs offering inclusive sports. All our clubs, supported by their volunteers, continue to provide open access to a sports training programme for children



Brendan O'Brien

and adults with intellectual disabilities in communities across the island. I would like to applaud and thank all our affiliated clubs, who, with their committees and teams of volunteers, continue to do so much in support of our athletes and the organisation.

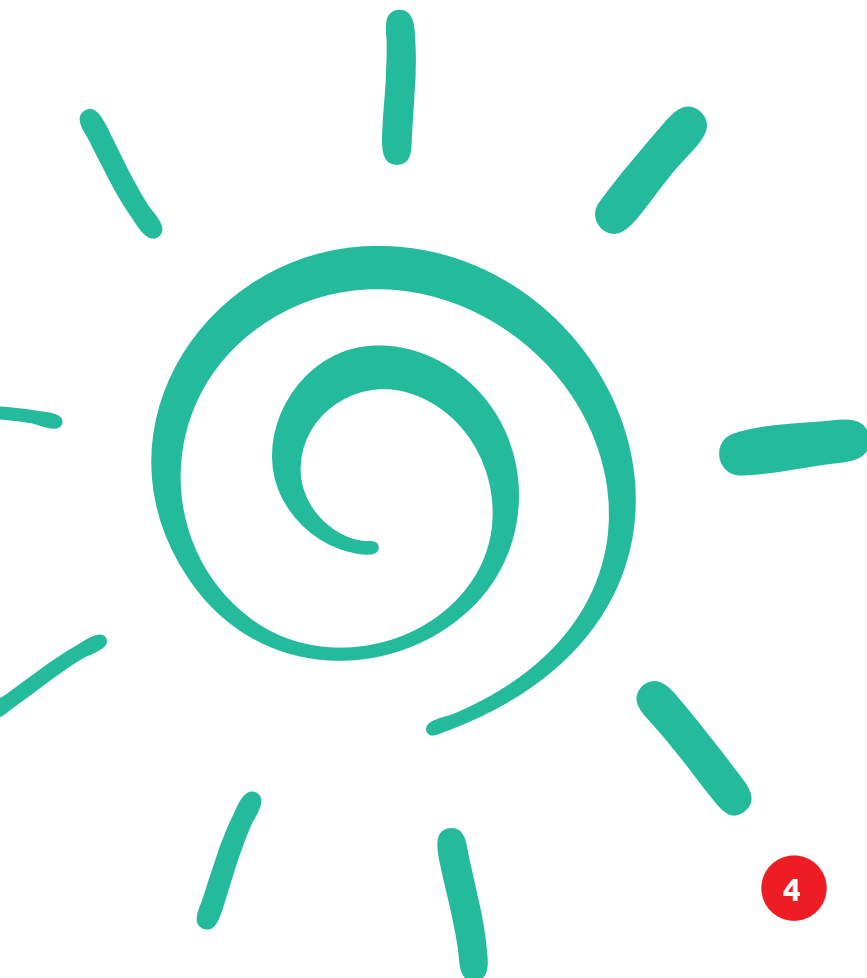
None of what we do would be possible without the important role and critical support provided by our funding partners, incredible donors and supporters. I wish to thank those who continue to provide multi-annual funding to the organisation - Sport Ireland, Sport NI, the Department of Rural and Community Development, HSE and Rethink Ireland. We have received great support from corporate partners, eir, Gala Retail, Aer Lingus, and Shaws, as well as philanthropists, including Denis O'Brien as Chair of the Council of Patrons, and the JP McManus Benevolent Fund.

It continues to be my great pleasure to meet so many incredible athletes, volunteers and families during the year. I am also proud to see more and more athletes taking up leadership roles in their local clubs, at regional, national, and in some cases at an international level. It has been brilliant to see the ongoing development of the Athlete Voices Group, and the board continues our commitment to increasing the space, voice, engagement and influence of this group going forward.

We wish all our athletes continued joy and fun at their clubs, events and competitions. We trust that you will make many friends and memories as a member of your sports club, supported by your amazing club and event volunteers. You continue to inspire us!

Brendan O'Brien

Brendan O'Brien
Chairperson



CEO Statement

As we reflect on 2024, we celebrate a year of remarkable achievements and continued progress. Our athletes have demonstrated unparalleled dedication, achieved so much and they are always inspiring our various stakeholders and their local communities.

This year was marked by several significant events and achievements:

- Ireland Winter Games in Northern Ireland:** For the first time, Northern Ireland hosted the Special Olympics Ireland Winter Games during March, featuring 207 athletes competing in alpine skiing and floorball, supported by 86 coaches and official delegates.
- Team Ireland Selection and Launch:** Following the successful Winter Games in Craigavon, Team Ireland were selected, which includes fourteen athletes and nine support team. Staff member, Sinead Costello, was appointed as Head of Delegation alongside eight excellent volunteers. For the first time an athlete, George Fitzgerald, was selected as assistant coach for floorball. The launch of Team Ireland took place at Salesforce Tower in Dublin on 13 September to huge fanfare.
- HealthFest:** On May 12, we hosted HealthFest, an action-packed day of workshops aimed at improving health knowledge and skills among our female athletes, empowering them to stay active in sports for life.
- All-Ireland Athlete Leadership Forum:** Held in person during September in the Midlands Park Hotel, Portlaoise, this forum brought together 134 athletes from across our five regions to enhance leadership skills, foster connections, and inspire one another. This event was supported by several new board members who were also developing their leadership skills by undertaking Board Induction Training.
- Volunteer Awards:** On 14 September, we honored the dedication of our volunteers at the Special Olympics Ireland Volunteer Awards, celebrating their invaluable contributions to our community. There were countless nominations, very worthy recipients, emotional acceptance speeches and lots of evidence of selfless modesty and humility on display.

Matt English

- **European Week of Sport:** From the last week of September, multiple events were hosted celebrating physical activity and well-being, encouraging participation across all age groups.
- **Club and Regional Activity:** 5,978 athletes participated in different sports activities over the year across Sports Development Days, 'Come & Try' days, Inter Club sports events, leagues and competitions events.
- **Driving efficiencies:** The rollout out of our new membership system and various other initiatives continued throughout 2024. 17 staff completed a digital transformation course which is accredited by Technological University Dublin. All staff had the opportunity to avail of "What the Tech" courses facilitated by Skillnet Ireland in collaboration with Neueda, a training company driving real workplace impact. Whilst change is difficult, the focus to streamline administration is bearing fruit and becoming more evident across the whole programme.
- **Delivering our 2025 Strategic Goals:** Significant progress has been made towards our three stated strategic goals and detailed updates are provided in this annual report.



Goal 1:
Develop and expand flexible sports opportunities to increase participation [pages 22-24]



Goal 2:
To support clubs to be resilient and adaptable [pages 24 – 26]



Goal 3:
To nurture a culture of excellence [pages 27-28]

Looking forward, the Board of Directors has decided that the next strategic plan will cover the three-year period 2026 – 2028. This will allow for the consolidation of the work undertaken during the 2021 – 2025 Strategy and planning for major events and milestones including the Ireland Summer Games in 2026, the World Summer Games in Santiago, Chile in 2027 and the 50th Anniversary in 2028. This 3-Year Strategic Plan will be developed during 2025 in collaboration with our many valued stakeholders.

Thank you to every athlete, volunteer, supporter, and partner who made these achievements possible. A special thank you also to our dedicated staff and the Board of Directors. Together, we are creating a brighter future for all.

Matt English

Matt English
CEO



2024 At a Glance



5,978 Athletes participated
in over **60 events**,
competitions and come & try days

249
Volunteer
Coaches
trained



1,213
Volunteers
completed
Safeguarding Training



23
Young Athlete
Groups in the
community

45
Athletes trained as
Fitness Captains



228
Affiliated
Clubs

170 Community Sports Clubs

26 ID Services

20 Schools

12 Inclusive Clubs

Who we are

Special Olympics Ireland is the National Governing Body (NGB) of Sport for individuals with an intellectual disability. Established in 1978, it is a registered charity and a company limited by guarantee, proudly affiliated with Special Olympics International.

The organisation offers a year-round sports training and competition programme for individuals with an intellectual disability participating in affiliated clubs across the island of Ireland. Athletes have the opportunity to compete at local, national, and international levels, including the World Games.

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 Vision

Our vision is an inclusive world for all, driven by the power of sport, through which people with intellectual disabilities live active, healthy and fulfilling lives.

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



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, NSPCC Child Protection in Sport Unit 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.

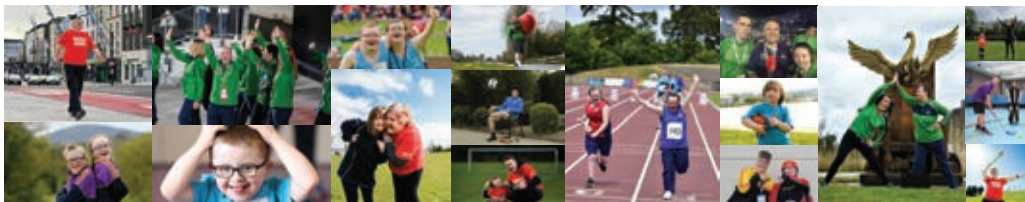
The future of safeguarding is one where:

- 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.

ETHICS

**Special
Olympics**
Safeguarding



**doing the right thing, not because
they tell you to, but because you
know why it is important to**



Funded by the European Union. Views and opinions expressed are however those of the author(s) only and do not necessarily reflect those of the European Union or European Health and Digital Executive Agency (HADEA). Neither the European Union nor the granting authority can be held responsible for them.



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 2024.

This report incorporates 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 eighth year of adoption of the Charity SORP (FRS 102) in these financial statements.



Objectives and Activities



Objectives

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.

Special Olympics Ireland is recognised by Sport Ireland as the National Governing Body for Sport (NGB) for persons with an intellectual disability.

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; and



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

Special Olympics Ireland was founded in 1978, ten years after the Special Olympics Movement was founded by Eunice Kennedy Shriver in Washington, 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 sport leaders working in those settings. On 4 July 1978, the Charity Commissioners sealed the Scheme of Incorporation and Ireland Special Olympics was legally established.

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 organisation

has participated in every World Summer Games since then. With a focus on promoting the awareness of persons with an intellectual disability, Special Olympics Ireland hosted the 1985 European Games in Dublin. Significantly, Eircom as it was known then in 1985, was a key sponsor and to this day, remains a key sponsor of Special Olympics Ireland, the longest charity partnership in this country. Leaders in the programme went on to host the Special Olympics World Summer Games in 2003, the first time the Summer Games had ever been held outside the USA.

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. We have 228 affiliated clubs including; 170 Community Sports Clubs, 26 Intellectual Disability Services, 20 Special Schools and 12 Inclusive Clubs. Volunteers have played a key role in the development of the organisation, from groups of interested teachers and sports people to the very significant and valued team of committed and experienced volunteers active today.

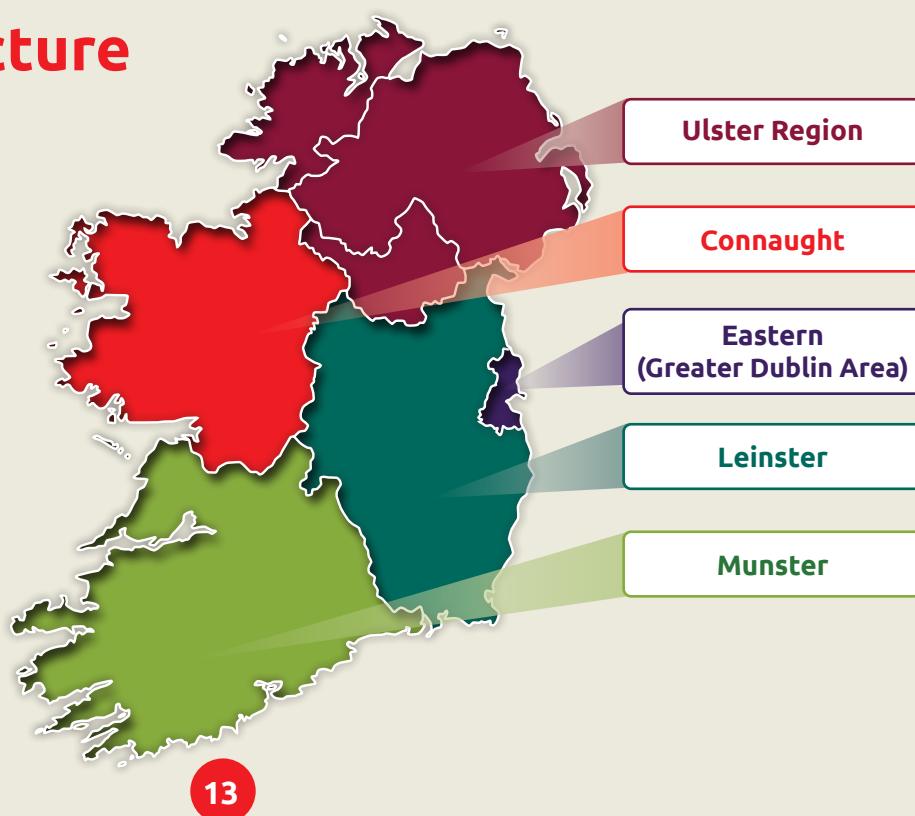
Our primary beneficiaries are persons with an intellectual disability who register as athletes to participate in the Special Olympics Ireland Programme. Athletes register at a

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.



Our Sports

Sports training in clubs is organised by coaches and volunteers. 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, as well as the Motor Activities Training Programme. In competitions, athletes are placed into divisions to compete with other athletes of similar ability while considering gender and age. The Official Special Olympics Sports Rules provide standards for Special

Olympics training and competition. Article One provides general principles established by the Special Olympics Official General Rules that are not found in the sport-specific rules. In case of any conflict between the Sports Rules and the General Rules, the General Rules shall govern.



alpine skiing



athletics



basketball



badminton



bocce



bowling



equestrian



floorball



football



gymnastics



golf



kayaking



pitch and putt



swimming



table tennis



motor activities

Athlete Voices Group



Athlete representation in sport is a valuable and meaningful way to engage athletes in their organisation and in the future of the sport. 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, strategy and decision-making. It provides the athletes with a feedback loop for them to advise on how well policies and programmes are being implemented

In 2022, the first **Athletes Voices Group** was established by the Board of Directors with the goal of **'giving a voice'** to athletes and a channel for the board to engage and consult with athletes in a structured and meaningful way.

10 athletes were appointed to the Group in 2022. The board appointed one of its directors to the Athlete Voices Group. Meetings are facilitated by two staff members, and the Group meet at least 4 times per year.

Through this representative voice, the athletes support Special Olympics Ireland's management, staff team and the Board, inputting into the strategic direction, the policies, sport and programme delivery on matters that are important to athletes. The group provides athlete perspectives and ideas on new programmes and areas which affect athletes who are participating in the programme.

We expect that the Athlete Voices Group will inspire others with intellectual disabilities to see themselves as leaders and decision-makers. They will provide the board and staff members with unique perspectives from a lived experience which will no doubt enrich board discussions.

Athletes serving on the Group in 2024 included:

Region	Athlete
Connaught	Emma Barrett
Eastern	James Byrne
Eastern	Thomas Caulfield
Eastern	Aoife Gillen
Leinster	Sileena Ennis
Munster	George Fitzgerald
Munster	Michael Carr
Ulster	Jackie Steward
Ulster	Jack Gardiner
Ulster	Lucy Best

2024 was the second year of the Athlete Voices Group and we continued to define the function of the Group and create spaces that supported its members to input into Special Olympics Ireland activities, whilst ensuring to keep the needs of the working group members as a central focus.

During the year, the Athlete Voices Group attended and presented at the AGM, attended the Athlete Leadership Forum and presented to the Board. They gave feedback on the new JustGo membership system and input into the development of the Accessible Safeguarding Policies. Three new members will be recruited in January 2025, as rotation of members saw Lucy Best, James Byrne and Sileena Ennis retiring at end of 2024. We would like to thank the outgoing members for their time and contribution. Our plan for 2025 is to increase visibility and collaborations across the organisation.

Activities





Club Programme

1 Club Governance, Support & Development Programme

The Club Governance, Support & Development Programme supports clubs to operate safe and well-run club activities, ensuring athletes experience quality sports training and coaching from qualified coaches and trained volunteers.

2 Young Athletes Programme

The Young Athletes Programme is a play and sport activity programme for children with an intellectual disability from 4-12 years. Research shows a dramatic gap in fundamental motor skills at this stage (such as catching and kicking a ball). The programme aims to bridge this gap by supporting children with an intellectual disability with the skills and confidence needed to access sport at a club level and in society in general. New members, and their families also become a part of a new community giving them access to peer support, and social opportunities. This programme aims to offer children who were otherwise excluded, a pathway to enjoy lifelong sport.

3 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 their 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. Many athletes will go on to take up leadership roles as ambassadors, or serve on committees, locally within their community, at regional, national or International level.





Club Programme Impact Summary

During 2024, with the support and guidance of the staff teams, 20 new clubs were established and affiliated with Special Olympics. We were delighted to work with local volunteers, local National Governing Body clubs and with schools and Intellectual Disability Service staff to expand and create new opportunities for children and adults to participate in sports training.

Amongst the 20 new clubs established, nine are community sports clubs run by local volunteers, four are inclusive sports clubs, one is a new Intellectual Disability Service, and six are new schools. The Inclusive Club Model initiative, introduced in 2022, whereby Special Olympics Ireland seeks to collaborate and partner with National Governing Bodies (NGBs) and their affiliated clubs, has resulted in four new Inclusive Clubs joining the programme in 2024, in the sports of gymnastics, table tennis, kayaking and basketball. Steady progress is being made to grow the number of Inclusive Clubs and there is now a total of 12 Inclusive Clubs offering inclusive sports training to people with an intellectual disability.

On the downside, it became evident in 2024 that a number of clubs had not survived the impact of the pandemic. A large majority of affiliated clubs in Special Olympics Ireland

ceased activities for the best part of two years during the pandemic to protect their vulnerable members. Difficult decisions were made throughout 2023 and 2024. A clearer picture began to emerge during 2024. Regretfully, 17 clubs decided to cease their participation in the programme (6 intellectual disability services, 3 schools and 8 community sports clubs). A further 28 clubs are currently inactive and temporarily closed (12 intellectual disability services, 3 schools, 13 community sports clubs). We know many of the clubs that closed had small membership numbers and two of the clubs actually merged with a third club. Community sports club closures arose due to volunteer retirements and/or insufficient volunteers. Volunteer recruitment remains a focus for several clubs. The volunteer toolkit was updated during the year to provide additional support.

A key focus for clubs during 2024 was the ongoing registration of athlete members in the new online membership system. This process has taken longer than expected but by the end of 2024 significant progress has been made. The annual club affiliation process in 2024 transitioned to an online process on the membership system. Much thanks and appreciation goes to the dedicated volunteers in clubs, to athletes and to family members who have supported and embraced the new digital registration process.

Two Club Management Team webinars were offered to support volunteers in the roles of secretary and chairperson. Further development is underway to develop other modules to support volunteers taking on committee roles.

The Young Athletes programme has grown significantly and is now active in 23 groups in local communities across the island. Following learnings from an earlier research project on young athletes, the training course for the programme was redeveloped and launched in 2024. New Support materials were developed including a Coaches Activity Guide, and an updated club equipment pack is now in place offering tried and tested methods for skill development. We continue to collaborate with Dublin City University, Ireland and University of Alberta, Canada who supported the development and revamp of the programme.

A key event in 2024 was hosting the all-island Athlete Leadership Forum, held in-person in the Midlands Park Hotel, Portlaoise in September. With 134 athletes attending, this was the largest forum to date.

A new structure was developed to train athletes as Fitness Captains, that saw 45 new

Fitness Captains participate in two online theory sessions prior to the forum, focusing on fitness, training and nutrition. This was followed by a practical activity session at the Athlete Leadership forum.

A new First Aid certification programme was developed specifically for Special Olympics athletes, it was tailored to ensure accessibility, taking into account their needs and abilities.

The online theory session and knowledge check was piloted with our Health Messenger group before being offered to athletes attending the Athlete Leadership Forum. Certification was completed with a practical skill session and assessment. This was the first time athletes were awarded First Aid Certification, offering them the opportunity to participate in vital supporting roles in the community as first aid responders.

Athlete sessions during the forum also included roundtable discussions and workshops on Better Health Habits, Leadership in Sport and preparing to become a volunteer. The event included an athlete panel discussion and interviews, and six athletes engaged in successful public speaking roles on the day.



Sports Training and Development Programme

The **Sports Training and Development Programme** offers athletes the opportunity to engage in sports training, to develop, learn new sports skills and to prepare for competition opportunities. The goal is to provide 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 the programme.

In 2024 we continued to drive standards in coaching and officiating through comprehensive education initiatives. A significant development for coach education and training during the year was the transition to an online booking system through the integration of our membership system and our learning management platform. By providing a single log on for volunteers, they can see and register for available courses and view their updated record to reflect completed training.

Courses Delivered in 2024	Delivered by	Volunteers Trained	Male	Female
Introduction to Coaching in Special Olympics	Special Olympics Ireland	100	36	64
Coaching Children Tutors – CPD	Special Olympics Ireland	17	7	10
Coaching Children Course/ Coaching Young Athletes	Special Olympics Ireland	39	9	30
Coaching Teenage Girls	Special Olympics Ireland	19	2	17
Golf Leader Course	Special Olympics Ireland	9	3	6
Introduction to Bocce	Special Olympics Ireland	11	2	9
Basketball Level 1	Basketball Ireland	13	8	5
Introduction to Bowling	Irish Tenpin Bowling Association	6	2	4
Floorball Refresher Course for Officials	Special Olympics Ireland	5	3	2
Bocce Officials Online Course	Special Olympics Ireland	12	1	11
Swimming IM Champion Michael Phelps	Special Olympics Ireland/ Special Olympics International/SOEE	18	5	13
	Total Coaches trained	249	78	171

*The Michael Phelps Swimming IM Champion course was hosted in collaboration with Special Olympics Europe Eurasia and Special Olympics International. 18 coaches from nine different countries attended the course.



Women in Sport 4 -10 March 2024

This week-long celebration underscored the organisation's commitment to empowering female athletes and leaders. The launch of the Women in Sport Action Plan (2024–2027) was a pivotal moment, laying the groundwork for increased female participation and leadership across Special Olympics Ireland.

European Football Week 25 May – 02 2024

The Munster region hosted the flagship Special Olympics event in the Munster Technological University, Cork. This event was a great success with 160 athletes competing, attracting both male and female football teams and included a youth focus.

A total of 515 athletes participated in football activities throughout the month of May.

European Week of Sport 23 -30 September 2024

Special Olympics Ireland partnered with multiple National Governing Bodies to promote physical activity and provide sporting opportunities for athletes during the designated week.



Activities included:

- **Golf in Stackstown Golf Club** (18 athletes)
18 Special Olympics athletes took part in 9-Hole and 18-Hole golf event held in Stackstown Golf Club, Dublin. The events were hosted by the Disabled and Inclusive Golf Association (DIGA), an organisation focused on making golf accessible, inclusive and welcoming for golfers with disabilities. The event concluded with a Q&A session with golfing legend Padraig Harrington.
- **National Get Ireland Walking Day** – 29 September 2024
The event, promoted across the island, engaged over 50 athletes despite the poor weather. Their participation showcases the resilience of the Special Olympics community and the drive with all for physical activity.
- **Coaching Teenage Girls Workshop** – 19
volunteers took part in the workshop, delivered in partnership with Sport Ireland.
- **Golf Leader Course** – The redeveloped Golf Leader Course was launched during the European Week of Sport. This updated course blended theoretical and practical learning and received excellent feedback from coaches. This course was delivered to eight coaches in Ardee Golf club.
- **Women in Sport Leadership Programme** – two female volunteer coaches were nominated by Special Olympics Ireland to take part in this transformative programme.

European Basketball Week 25 Nov – 3 Dec 2024

The Eastern Region hosted a Youth Festival as the flagship event in collaboration with Basketball Ireland. On 30 November, 19 athletes (8 male, 11 female) aged 12–15 attended Dublin City University Sports Complex. On 01 December, 4 athletes (1 male, 3 female) aged 8–11 attended the National Basketball Arena.

In total, 114 athletes participated in basketball events during the month of November.





Competition Events Programme

The Competition Events Programme traditionally operates in a 4-year advancement cycle with athletes competing and progressing through Area, Regional, Ireland advancement competitions to World Games (international level). Our Regions offer other non-advancement competitions, including annual league competitions and tournaments, to ensure accessible year-round competitions for all levels of ability.

January 2024 was the start of the qualifying period for summer sports, with qualifying events at both area and regional level ongoing throughout the year. 5,978 athletes participated (4,117 males and 1,861 females) in different sports activities over the year across Sports Development days, 'Come & Try' days, Inter Club sports events, leagues and competitions events including:

- 11 leagues held across the sports of basketball, bocce, bowling, football, golf and swimming.
- Five 'Come & Try' days in three sports - golf, football and basketball.
- Six Inter Club sports events held in Connaught across four sports.
- 13 Sports Development days held across 5 regions in nine sports.
- 30 Competitions held at both area and regional level across five regions.

Sport	Male	Female	Total
Alpine Skiing	25	8	33
Artistic Gymnastics	34	35	69
Athletics	440	226	666
Badminton	45	15	60
Basketball	844	499	1,343
Bocce	214	163	377
Bowling	557	324	881
Equestrian	54	35	89
Floorball	126	36	162
Football	961	46	1,007
Golf	87	14	101
MATP	30	17	47
Rhythmic Gymnastics	0	62	62
Swimming	675	356	1,031
Table-Tennis	25	25	50
	4,117	1,861	5,978

Two Special Olympics sports clubs had the opportunity to attend an International Invitational Competition in 2024. Carlow Special Olympics Sports Club participated in a football event in Reus, Spain and Limerick Special Olympics Club participated in a swimming event in Monaco.

Another key activity during 2024 was the redevelopment of the Event Management Guidelines and training module. 30 staff members completed this one-day in-person training, increasing staff knowledge and skills and their capacity to empower volunteers to run successful events. An Event Management Resource page was created on the website and includes an easy-to-use Event Management Guide and an event toolkit.

A new online Event Management Training module was developed. This training module is accessible to staff and volunteers via the JustGo Membership System. These significant developments in the Event Management area will support staff and volunteers across the island to organise and run the safe and high-quality delivery of Special Olympics Ireland events.

With progress continuing on the implementation of the JustGo Membership System, our plan is to develop an online competition entry process and pilot the process in one event in each of the five regions, with full roll out from October 2025.





Games Programme

The **Special Olympics Ireland Games programme** provides athletes with the chance to participate in multi-day residential competitions at both national and international levels. These events are designed to offer athletes the opportunity to compete at the highest levels, and to showcase their talents and foster camaraderie among participants.

Structure of the Games programme:

National Level (Ireland Games): Athletes who qualify from regional events, come from across Ireland to compete in various sports. They are organised into five Regional Delegations, each representing a specific area of the country.

International Level (World Games): Following the Ireland Games, athletes are selected to represent Ireland on the global stage at the Special Olympics World Games. Here, they compete against peers from around the world as part of Team Ireland.



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 to support participation and the Games themselves.

The two key activities in 2024 in the Games programme were:

- i) 2024 Special Olympics Ireland Winter Games held in Northern Ireland in March.
- ii) Preparation for the 2025 Special Olympics World Winter Games Turin in March.

2024 Special Olympics Ireland Winter Games, Northern Ireland March 2024

The Special Olympics Ireland Winter Games were held in Northern Ireland from Friday 22 to Sunday 24 March 2024. Two winter sports competitions ran over the weekend, in the sports of alpine skiing and floorball. For the first time, athletes from three regions were represented in alpine skiing (2 regions previously) and all five regions were represented across 21 teams in floorball. Floorball took place at South Lake Leisure Centre, Craigavon and alpine skiing was on the slopes of Craigavon Golf and Ski Centre.

207 athletes from all corners of Ireland participated in the three-day residential Games and the five regional delegations were supported by a team of 86 coaches and official delegates. For many athletes, the Games was their first opportunity to compete on an all-island level. The Games offered athletes the opportunity to qualify to represent Ireland at the World Winter Games in Turin, Italy in 2025.

The Games got underway with a Law Enforcement Torch Run prior to the Opening Ceremony on Friday 22 March. Over 170 local volunteers supported operations and logistics in competition and accommodation venues. In addition to the sports competitions, a Young Athletes Festival took place in South Lake Leisure Centre on the Friday and Saturday. These exciting sessions were fully booked and provided opportunities for young children who were not yet involved in Special Olympics to try out the programme. A Healthy Athlete Screening Programme offered athletes the opportunities to participate in Fit Feet, Fun Fitness, Strong Minds and Health Promotion screening. The screening was carried out by volunteers from local universities, students and professionals and was a particularly positive experience for the students learning

to screen and share information with people with ID.

The Closing Ceremony, held in South Lake Leisure Centre, celebrated the successful performances of the athletes and the outstanding support of the volunteers. We are extremely proud of the dedicated and enthusiastic coaches and volunteers that supported the athletes in their preparation for participation at the Games. An event like the Games cannot happen without lots of planning and training. We are indebted to the many impressive local volunteers who signed up for venue event teams and who worked long hours over the weekend to deliver a truly professional event, in the most supportive and friendly manner.

Preparation for the 2025 Special Olympics World Winter Games Turin in March.

Taking place from March 8 – 16 2025, the Games in Turin, Italy will see over 1,500 athletes from 103 countries compete in eight winter sports, showcasing the dedication, talent, and unbreakable spirit of athletes with intellectual disabilities.



Selection of Team Ireland took place on 30 April. A male floorball team of 8 athletes and 6 alpine skiing athletes were selected. A team of 8 volunteers were appointed into management team and coach roles for the Games, with staff member, Sinead Costello, leading the team as the Head of Delegation. The official launch of Team Ireland was celebrated on 13 September at an event in Salesforce Tower in Dublin.

Monthly squad training sessions were held for the team from June onwards. General preparation for the Games includes family information sessions, travel arrangements, and uniform selection and sizing.

A new progressive Health and Wellbeing plan was put in place to prepare Team Ireland for the Games. At each of the three residential training weekends the athletes participated in fitness assessments, reviews of training plans, nutrition education sessions and Mental Wellbeing Workshops. For the first training weekend in June the athletes participated in a nutrition workshop, breaking into teams for active participation and knowledge quizzes, all of which served also as a team building exercise. This was followed by a comprehensive baseline fitness assessment allowing the athletes to get to know their starting point, so they can follow their progress as they prepare for the World Games.

Athletes received training plans according to their starting level. We offered demonstrations of the exercises and links to online training videos for easy access, to help them follow the programme independently.

The second residential training weekend took place in September and athletes participated in a follow-up nutrition workshop that was all about snacking and eating on the go, with more interactive elements like quizzes and foods to taste. Fitness assessments were repeated to gauge the progress of the team across upper body strength, lower body strength, core strength, and endurance. The competitive element increased as athletes

tried to better their baseline scores. Overall, these measures improved performance with the biggest increase measured in endurance fitness.

Mean Scores of Team Ireland Fitness Assessments

Test	Assessment 1	Assessment 2
Sit-to-Stand (reps)	30.4	32.7
Sit Ups (reps)	29.9	31.4
Grip Strength (kg)	29.9	30.8
Shuttle Walk (m)	240	300
Shuttle Run (m)	449	550

As part of their second team training, a **Tackle Your Feelings** panel discussion was held for the first time, co-hosted by Special Olympics Ireland, Rugby Players Ireland (RPI) and Mental Health Ireland. The aim was to bring together a panel of rugby players, experienced Special Olympics athletes and sport psychologists, to talk about the successes and challenges, goals and disappointments, life skills and lessons learned through personal experiences in sport. The discussion was inspirational and enlightening for the athletes and coaching team, gaining valuable insights in how to deal with the rollercoaster of sports participation and life after a big event, such as a World Games. We plan to expand the Tackle Your Feelings Programme, in conjunction with both partners, to incorporate this offering into the mental well-being strategies offered to our athletes.

With a final training session due in February 2025, and the distributions of uniforms complete, Team Ireland will be setting off for Turin on 7 March 2025. 42 volunteers and over 75 family members and supporters are registered to travel to support the athletes.



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

Special Olympics Ireland's Health Programme empowers athletes with intellectual disabilities to lead healthier lives through accessible education, free health screenings, and mental well-being support.

Health Education & Promotion: Delivers easy-to-understand health information.

- *Health Messenger Programme:* Trains athletes as health ambassadors.
- *Health@Play:* Encourages healthy habits in children aged 4–15 through fun, interactive activities.

Healthy Athletes Programme:

- Provides free screenings in areas like vision, hearing, and dental care, helping to identify unmet health needs in a relaxed, athlete-friendly setting.
- Stronger Minds, Happier Lives: Promotes mental well-being and resilience, co-delivered by trained Health Messengers.

Safeguarding

2024 has been a busy and progressive year in Safeguarding. With 1,213 volunteers attending training, exceeding 2023 numbers by 200. In order to increase our capacity to deliver, we recruited and trained nine new safeguarding tutors, three of which are yet to complete their final element of training. These tutors have enabled us to deliver more courses and offer more flexibility in terms of scheduling training courses to

meet the needs of volunteers. Our blended learning safeguarding training module is in the final stage of development, and this will offer further flexibility to members in 2025 whilst meeting our safeguarding criteria. A number of Joint Vetting Agreements and Memorandums of Understanding have been agreed with other National Governing Bodies, creating more flexibility for volunteers without compromising the high standards we require.

The culmination of our participation in a three-year Erasmus plus project, Operation Safeguard, has resulted in a fully audited set of policies and procedures. This project allowed us to learn from, and offer expertise to, other Special Olympics Programmes. The project, managed by Special Olympics Europe Eurasia, offered opportunities to discuss the challenges and minimum requirements for international events and some changes in this area are now being noticed on a larger stage.

The Erasmus project also highlighted a gap in safeguarding processes and procedures in place for adults at risk of abuse. As a strategy to address the gap, Special Olympics Ireland availed of an opportunity offered by the Disability Federation of Ireland to nominate a representative to several HSE expert groups working in various areas of Adult Safeguarding in the Republic of Ireland. These are as follows:

- (i) Promoting Healthy Relationships and Sexuality in People with Disabilities
- (ii) Adult Safeguarding Reference Group
- (iii) New Online System for Adult Safeguarding (OSAS) – shorter-term group during introduction phase

This work allows us to advocate on behalf of our athletes and ensures we have a voice

and allows our experience to be included in further developments underway in the various groups.

A two-day intensive Case Management Workshop was organised to upskill staff members in safeguarding roles. The workshop was delivered by a consultant expert in safeguarding. This bespoke workshop introduced knowledge, understanding and tools to help us manage scenarios that can arise within our membership, particularly where legislation is not in place.

Overall, the organisation is moving out of the foundation phase of compliance and case management and into the exciting phase of upskilling personnel, advocacy and offering specific education to meet the needs of our clubs, in accessible and athlete-centred formats.

Course	No. Of Courses Delivered	No. of Volunteers trained
Safeguarding 1	60	1,043
Safeguarding 2	7	75
Safeguarding 3	6	95
Totals	73	1,213



Health & Well-being

Health Promotion

Throughout the year, Health Promotion screening was carried out at several sports events, offering an important opportunity to discuss lifestyle habits with athletes and family members.

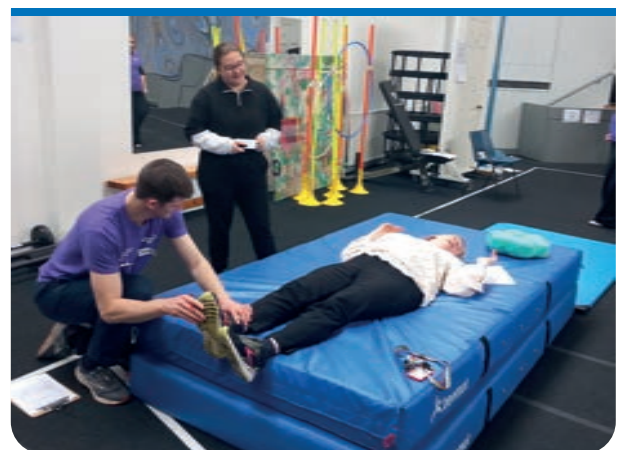
As part of the Women in Sport Week, 4 -10 March 2024, HealthFest 2024 took place at Special Olympics Ireland offices in Dublin on 12 May. Our female athletes participated in a fun and informative mix of workshops which gave them the tools to become more proactive about looking after their health. Workshops included healthy snack ideas with our partner Safefood, Breast Cancer Awareness with Breast Cancer Ireland, Ways to Wellbeing and Mental Health and a Mindful Walk around the campus. The day ended on a high note with a visit from fitness personality, Mr. Motivator, who had everyone dancing and smiling.



In September, a new collaboration with Royal College of Surgeons, offered **Fun Fitness** screening and intervention with athletes in two Intellectual Disability Services. The weekly sessions enabled the physiotherapy students to gain invaluable insights and experience in dealing with athletes with a diverse range of functional and cognitive abilities. The collaboration also offered an intervention programme where students provided tailored activity sessions, followed by reassessment of baseline measures after six weeks. As part of this project, students developed some new feedback tools and visuals to support the athlete experience.

Impact of the RCSI Fun Fitness programme

Initial analysis of the screening results amongst the athletes: 30% had flexibility issues, 50% had strength deficits, 70% had balance difficulties.



This agrees with research consistently showing that individuals with intellectual disabilities have reduced gait and balance, putting them at increased risk of falls and injuries.

Over the six-week period before re-testing and with a student-led activity session, improvements were measured in strength and flexibility.

Some positive feedback from the students reinforces the value of this programme.

“Overall, the placement was a highly beneficial learning experience. I made notable progress in my ability to work with individuals with intellectual disabilities, particularly in adapting my communication style and assessments.”

“I have definitely learned how to communicate more effectively with the athletes, with thanks to their support staff. I learned a lot from them during our screening sessions.”

Healthy Athletes Programme

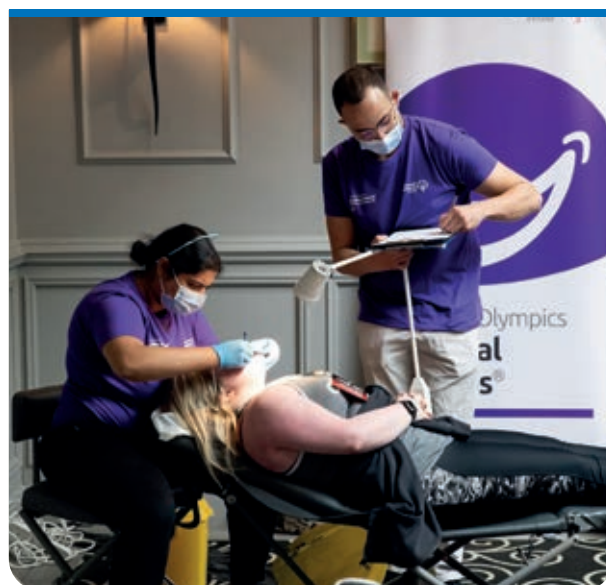
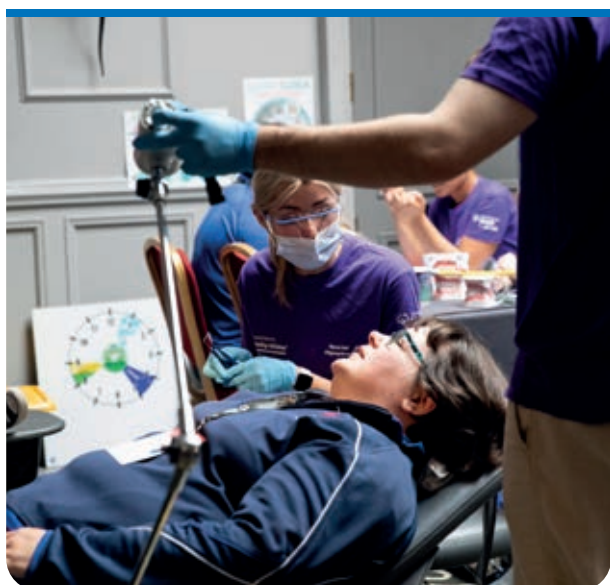
As well as giving the athletes access to professional healthcare screenings, another important element of Healthy Athletes Programme is to raise awareness amongst healthcare professionals about the specific needs of individuals with intellectual disability

and to offer training and experience for health professional students in this area.

During 2024, we expanded our partnerships with healthcare professions by offering a range of training options for the university students training in specialist areas, increasing our capacity to reach a wider variety of athletes.

Through our collaboration with University College Cork (UCC), a team of students and tutors from UCC School of Dentistry offered a full day of **Special Smiles** dental screening at the Athletes Leadership Forum in September. This was a great opportunity to break down the barriers and anxiety often associated with dental visits. Further collaboration with UCC involved students from UCC school of Audiology who carried out **Healthy Hearing** screening with athletes from Intellectual Disability Services and Special Olympics clubs in the Munster region. The importance of these screenings is underpinned by the level of detections amongst the athletes that warranted further follow-up or referral recommendations.

The Healthy Athlete Programme provides a great opportunity for athletes to receive expertly delivered health screening, to learn about any health concerns in these areas, and receive referrals if needed.





**Health
Activities
2024**

835

Athletes reached through all health activities.

504

This has increased each year from 405 in 2021, 504 in 2022 and 762 in 2023.

63

A total of 63 clubs accessed our health programme

Athlete Engagements in Health and Wellbeing activities

With a focus of increasing health education to empower our athletes to make informed decisions about good health habits, we reached 464 athletes during the year.

2024 Health & Wellbeing Activities	Number of athletes reached	
Health Promotion Programme	120	Athletes involved in a year-round programme.
Health@Play	107	Athletes involved in a year-round programme in 4 regions, engaging 2 Young Athletes Clubs and 2 Special schools.
Tackle Your Feelings	14	Athletes on Team Ireland undertook the module as part of their preparation for the World Winter Games
Breast Cancer Education and Awareness Workshops	20	Athletes participated in workshops. Breast Cancer Awareness Information stands were offered at two events to engage with athletes, family members and coaches.
Healthy Athletes Screening	318	Athletes participated in health screenings undertaken across six disciplines - Fit Feet, Fun Fitness, Health Promotion, Special Smiles, Healthy Hearing and Strong Minds.
Health and Wellbeing Workshops	191	Athletes took part throughout the year in three workshops topics: (i) Better Health Habits, (ii) 5 Ways to Wellbeing and (iii) Nutrition for Competition
Health Messengers	10	Athletes trained to be Health Messengers continue to be programme advocates for the health and wellbeing of people with intellectual disabilities, speaking at events and to university students, participating in podcasts, delivering health programmes, and completing First Aid certification.
Fitness Captains	45	Athletes trained in the role of a Fitness Captain within their club, learning to deliver warm-ups, cool downs and health tips to their teammates
Women in Sport - HealthFest	10	Female athletes attended three workshops
Total	835	

Partnerships

Number of University Partners	6
Healthcare professional students trained	74

Achievements and Performance

Special Olympics Ireland's Strategy 2021-2025 sets out three strategic 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

Key Performance Indicators for 2024

Ireland Winter Games delivered with floorball & alpine skiing offered.

Complete.

Select, prepare and train Team Ireland for participation at the World Winter Games, Torino 2025

Complete, with training ongoing until March 2025.

Expand the Inclusive Club Model with two further National Governing Bodies of Sport

Complete. Memorandum of Understandings signed with Badminton Ireland and Athletics Ireland.

Establish 2 new Young Athletes Clubs

Complete. 3 new schools and 2 new community clubs were set up and 2 new Young Athletes programmes established 2 existing clubs.

From a strategic perspective, 2024 proved to very successful in the establishment of new affiliated clubs, meeting our goal in developing and expanding flexible sports opportunities to increase participation. In total, 20 new clubs were formed. Traditionally, in Special Olympics there have been 3 types of club settings – (i) Special Olympics Community Sports Clubs, (ii) Intellectual Disability Services and (ii) Schools. With the focus on development and expansion, we will continue to increase opportunities and participation for athletes from 4 – 12 years by establishing more Young Athletes Clubs. Additionally, in partnership with other National Governing Bodies (NGB) of Sport, we are promoting and progressing athletes with an intellectual disability into mainstream NGB Sports clubs and affiliating these clubs as Inclusive Clubs.

New Special Olympics Community Sports Clubs

Region	2024 - New Special Olympics Community Sports Clubs
Leinster	1. Enniscorthy Special Olympics Sports Club
Munster	2. Deise Stars Special Olympics Sports Club 3. Derg Special Olympics Athletics Club
Ulster	4. Lagan Lappers Special Olympics Sports Club 5. Stars in the Saddle Donegal Special Olympics Sports Club

New Intellectual Disability Service

Region	2024 - New Intellectual Disability Service
Leinster	1. Kildare New Directions

New Schools

Region	2024 - New Schools
Eastern	1. St. Michael's House SNS
Leinster	2. Scoil Phadraig Naofa (Young Athletes)
Munster	3. St Anne's School 4. St. Gabriel's School
Ulster	5. Rosstulla School (Young Athletes) 6. Ceara School (Young Athletes)

New Young Athletes Clubs

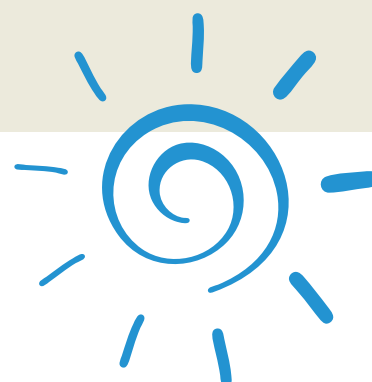
Region	2024 - New Young Athletes Community Clubs
Munster	1. Treaty Stars Special Olympics Club
Ulster	2. Eager Belvoirs Special Olympics Sports Club

New Young Athletes Programmes in Existing Clubs

Region	2024 - New Young Athletes Programme in existing Clubs
Leinster	1. Wexford Special Olympics Club
Ulster	2. Nemo Special Olympics Club 3. Ripples Special Olympics Club

New Inclusive Clubs

Region	2024 - New Inclusive Clubs
Connaught	1. Galway Lawn Tennis Club 2. South Galway Lakers Special Olympics Sports Club
Eastern	3. Baltinglass Bulldogs All Stars 4. Bridge Gymnastics 5. Malahide Swords Canoe Club





Special Olympics Ireland is working with other National Governing Bodies of Sport (NGBs) to set up Inclusive Clubs. Two further Memorandums of Understanding (MOUs) were signed in 2024, with Badminton Ireland and Athletics Ireland.

MOU agreements are now in place with Basketball Ireland, Gymnastics Ireland, British Gymnastics, Canoeing Ireland, Athletics Ireland, Table Tennis Ireland, Badminton Ireland and Athletics Ireland. Collaboration is ongoing with other NGBs. 12 inclusive clubs have affiliated to Special Olympics Ireland since the introduction of this strategy in 2022.

2025 Key Performance Indicators

Goal 1: Develop and expand flexible sports opportunities to increase participation.

- Support and manage Team Ireland's participation in 2025 World Winter Games, Turin
- Implement and review the new competition format in five sports to offer a better-quality qualifying competition to athletes in those sports. [Badminton, Golf, Kayaking and Open Water Swimming].
- Introduce Unified Kayaking and offer at a qualifying event.
- Expand the Inclusive Club Model with two further sports.
- Six Inclusive Clubs to take part in qualifying events across the sports of basketball, gymnastics, kayaking or badminton.
- Introduce and deliver regional Young Athletes Festivals.



GOAL 2

To support clubs to be resilient and adaptable

Following a PhD research project completed in 2023 by staff member Dr. Hayley Kavanagh, the Young Athletes Programme was reviewed. This review included an intervention study and a targeted action plan to address key research findings and identified gaps in programme delivery.

Key Performance Indicators for 2024

Develop and launch the new Coaching Young Athletes course	Complete. New course developed and accredited by Sport Ireland.
10 Coach Education and Sport Officials courses delivered	15 courses delivered.
5 Coaching Children/Coaching Young Athletes Courses delivered	5 Courses delivered.
Deliver Health@ Play Education Programme (8 -15 years) to 5 clubs	4 clubs participated in the Health@Play programme.
Provide Health Screenings for 100 athletes in three disciplines	318 athletes screened over 6 disciplines.
5 Breast Cancer Awareness training sessions delivered	3 sessions delivered.

Resulting from a Young Athletes PhD Research Project, completed in 2023 by staff member, Dr. Hayley Kavanagh, the Young Athletes Programme, underwent a review. The review included an intervention and action plan to help address the findings of the research and gaps in the provision.

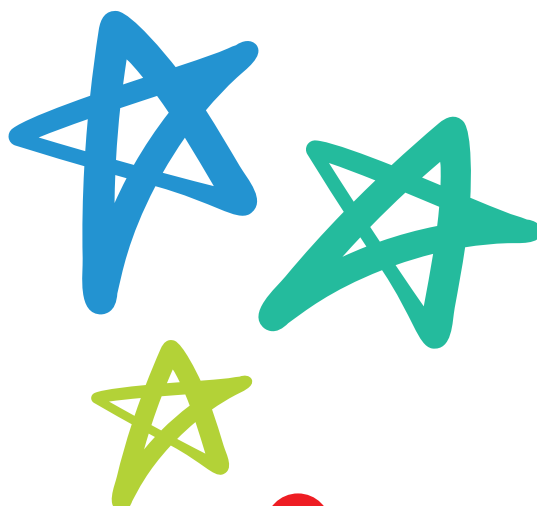
A Key outcome of the 2024 programme was the newly developed - Coaching Young Athletes Qualification. The course is accredited by Sport Ireland Coaching Development Pathway for Ireland as an Introductory Coaching Award. The course introduces participants to the Young Athletes programme and equips them with the skills and tools to deliver training to this young cohort of athletes. The new course address

gaps identified during the research project.

A significant enhancement to the Young Athletes programme was prioritising the empowering of parents, recognising the significant impact they have on their children's physical literacy. Through a new resource called 'PLAYshop', created in collaboration with the University of Alberta, parents can now gain hands-on knowledge and access to resources, including activity bags filled with tools to encourage playful learning at home. Since this initiative was introduced, research has shown significant improvement in children whose parents are supported to become educated and involved in their children's physical literacy.

Other key achievements in 2024 include:

- 17 Coaching Young Athletes tutors and Coach Developers (Coach Educators) have been trained to deliver the new Coaching Young Athletes course
- 39 coaches and volunteers were trained in 2024, 24 gaining the new accredited 'Coaching Young Athletes' qualification, and 15 volunteers who undertook the original 'Coaching Children' qualification at the beginning of 2024.
- 1 new Activity Guide developed which includes demonstration videos, session plans for 8 weeks and other resources to support coaches and volunteers delivering the Young Athletes programme
- 37 parents from two Young Athletes Clubs undertook PLAYshop, a parents physical literacy training workshop to help support their athlete's development of physical literacy, with particular emphasis on fundamental movement skill development at home.



Youth Athlete Story – Anna Kilmartin

Anna's story has really touched our hearts. At just 6 years old, she struggled with some fundamental skills, she was quiet, and shy, and there were very few options for her to play sport.

Did you know that 77% of children aged 4-12 with intellectual disabilities in Ireland can't kick a ball? Not because of their disability, but because of lack of access. Sadly, Anna was one of these statistics. So many like Anna are waiting for their chance to thrive.

Today, at 12, Anna's life has been transformed by her participation in the Young Athletes programme.



"I play basketball, football, horse riding, athletics, and rugby. I love it—being with my mum who helps me. I like playing and seeing my friends."

Anna's mum, Jenny, shared how life changing Special Olympics has been for her family:

"Young Athletes gave Anna the foundation to play sports. It filled her with confidence, and now she's thriving. Her sisters even volunteer with Special Olympics—it's brought so much joy to our family. Anna plays so many sports we need an excel sheet to keep track!"

Special Olympics Coach Louise Grant has witnessed similar transformations as a result of the Young Athletes programme:

"We had a boy who wouldn't even enter the hall or make eye contact. Now, he's playing basketball with his friends and no longer needs his noise-protection earphones. These programmes are life changing."

2025 Key Performance Indicators

Goal 2: To support clubs to be resilient and adaptable.

- Online Club Management Training available to clubs.
- Deliver online Club Governance and Support Forum.
- 4 volunteer training videos developed to support club and event role-specific recruitment and training.
- Pilot Youth Volunteer Ambassador Programme, supported by 15 youth volunteers.
- Deliver Health@ Play, (Health Education Programme for age 4 to 15) to 5 community clubs.
- Deliver 10 Health and Wellbeing initiatives to athletes.





GOAL 3

To nurture a culture of excellence

Key Performance Indicators for 2024

Equip and prepare Team 2025 for volunteering roles at the World Winter Games, Torino 2025, providing opportunities for leadership and skill development

Complete, 46 volunteers trained to undertake roles at 2025 World Winter Games.

10 online courses available on Learning Management System

Complete, 10 online courses available to support volunteer training.

Launch revised Athlete Leadership Programme

Launch postponed until 2025.

All Ireland Leadership Forum

Complete. Forum held in Portlaoise in September, with 134 athletes attending.

Create accessible safeguarding policies for athletes

Content created, design and print deferred to early 2025.

Implement integration of membership with the Learning Management System, Beacon Fundraising

Two systems fully integrated, final system integration scheduled for 2025.

Implement findings from PhD – Plan of Action – Young Athletes - skill proficiency gaps that exist for children with intellectual disabilities.

Implementation complete, resulting in the new accredited Coach Education Course, with updated course materials and equipment.

The implementation of digital systems was strong during 2024 with the roll out of the JustGo Membership System and the launch of the Learning Management System Platform. The registration of athletes has taken much longer than anticipated, but affiliated clubs, athletes and family members have been working hard to get their athletes registered on the system and we saw significant progress

throughout 2024. A new online process, using the membership system, was also implemented for Annual Club Affiliation. Roll out of the membership system to volunteers was initiated in February 2024. Volunteers now have a single log on to their profile and to training and coach education opportunities, with their records updated automatically on completion of a course. These systems are

starting to provide more accurate and up-to-date information, enabling data-driven decision-making much stronger.

Work began on developing an online competition entry process for clubs entering athletes into competitions. The process will be tested in mid-2025, with full implementation expected from September 2025.

Athlete engagement across several aspects of the programmes continued to flourish in 2024. The Athlete Voices Group, in its second year, continued to define the function of the group and create spaces that supported its members to input into Special Olympics Ireland activities, whilst ensuring to keep the needs of the working group members as a central focus. The Group attended and presented at the AGM, attended the Athlete Leadership Forum and presented to the board, gave input into the development of the Accessible Safeguarding policies and gave

feedback on the new JustGo membership system. We hope to expand the Group's collaboration with the board and staff team in 2025.

Athlete participation in the Athlete Leadership Forum was at its highest level, with 134 athletes attending and participating in a number of workshops, training and discussions to further their own development and to provide them with the skills for more direct involvement in programme activities.

The Young Athletes Programmes continues to thrive and is attracting athletes to the programme at a much younger age than previously. With the newly developed training course and qualification, along with upgraded tool kits and equipment, this programme will support the growth in athlete participation and provide access to children with an intellectual disability to grasp the fundamental skills of sport.

2025 Key Performance Indicators

Goal 3: To nurture a culture of excellence

- Develop revised Onboarding Training for new staff joiners
- Online Youth Volunteer (15+) Onboarding training module
- Offer 5 places to volunteers on Women in Sport Leadership Course
- Deliver 4 Regional Athlete Leadership Forums
- Online Competition Entries process piloted and tested for implementation in September 2025
- External Board Evaluation and training undertaken

Fundraising and Sponsorship

2024 marked a year of transition for our marketing and fundraising efforts. We continued implementing our 2025 organisational strategy to diversify fundraising, marketing, and communication channels. Our goal was to reduce reliance on any single area, adopting a long-term approach to strengthen fundraising and income to support our athletes and life-changing programmes in the years ahead.

Our marketing appeals and campaigns increasingly focused on athlete stories, amplifying their voices and personal journeys with Special Olympics. This aligns with our broader strategy of showcasing the inspiring grassroots nature of Special Olympics across Ireland.

Additionally, we worked on enhancing our digital presence by integrating a stronger digital focus into marketing and fundraising. While this will take time to fully implement, it will create greater opportunities for automation, conversion, and optimisation in the coming years.





Community

In 2024, we restructured our Community team, introducing new team leads for Community, Campaigns, and Individual Giving. This was part of our strategy to diversify revenue streams and reduce dependence on Community Fundraising. The new centralised structure has allowed us to run events more efficiently and effectively.

With a digital-first mindset, we adopted new automations and optimization through fundraising platforms while also investing tap to donate machines to enhance digital income and cashless giving channels.

For our largest community campaign, **Collection Day**, we focused on increasing revenue from bucket collections by incorporating sum-up machines. Additionally, we expanded the number of collection points, schools, and volunteers, successfully raising over **€375,000**.

Other Successful Events:

- Tri Peaks Challenge, Donegal – 6th July
- Moyvalley Golf Classic, Meath – 12th August

Both events generated strong income with growth in 2024. The new centralised approach improved event management, and we aim to build on this success in 2025.

Campaigns:

School and Creche Campaigns

Our campaigns performed well in 2024, strengthening existing relationships and connections. **Friendship February** saw a record **400 sign-ups** and increased income. The Superhero Campaign was also a success, thanks to our new fundraising platform, Enthuse, which improved participant

engagement and boosted income to nearly **€20,000**. The campaign was managed efficiently due to Enthuse's integration with our database and its built-in supporter journey system.

Volunteer Programme for Turin

In preparation for the 2025 World Winter Games in Turin, we successfully ran the Volunteer Programme, recruiting 50 volunteers who each raised €3,000 for this once-in-a-lifetime opportunity. In total, nearly €80,000 was raised in 2024, with over 50% of funds allocated to grassroots programmes.





Corporate & Philanthropy

2024 has been another very busy year of activity with lots of activity taking place in the areas of corporate, trusts and foundations, philanthropy and the very important area of legacy fundraising. Income has increased this year, and we are always extremely grateful for the continued commitment and dedication of our corporate and philanthropic supporters across the island of Ireland.

New and innovative ways of engaging with our corporate and philanthropic supporters were trialled and found to be effective in 2024. This led to the establishment of new relationships, and the maximisation of our existing and long-standing relationships.

Corporate Events & Campaigns

Each year our corporate supporters continue to find new ways to reach new heights in their support of Special Olympics Ireland. Throughout 2024, we saw an average of

eight individual corporate fundraising events take place each month across the country. We worked together with our corporate supporters to organise, host, attend and execute a range of these events from golf classics, to bake sales and plane-pulls.

Some of the highlights among these events were:

- The 12th Annual Denis O'Brien Golf Classic at the K Club in September, which resulted in over €113,000 being raised in 2024, making it the most this event has ever raised.
- The Plane-Pull Challenge was a new event in 2024, which took place in Baldonnell Aerodrome in association with the Irish Air Corps. This was a great team building challenge for 64 of our new and existing corporate partners, as they worked together to compete for the fastest time to pull a





military aircraft on the runway. The event raised over €19,000 in its first year and was a highlight for all involved.

- Another new event in 2024 was the Mikey Power 72-Hour Charity Challenge, which saw long-time supporter of Special Olympics Ireland and fitness fanatic Mikey Power endeavour to climb 4 of Ireland's highest peaks in 72-hours, while cycling between them. This amazing challenge was supported by over 60 people from all over Ireland and raised almost €28,000.
- To round-off an amazing year of events, the Executive Dip and Festive Brunch was hosted by Portmarnock Resort and Jameson Golf Links. Led by Newstalk's Henry McKean, 32 corporate supporters braved the cold of the Irish Sea in December raising €7,000 for Special Olympics Ireland as a result.

Corporate Partnerships

In 2024, our corporate supporters went from strength-to-strength.

Celebrating our 39th year of continuous partnership in 2024, eir continue to be one of the most dedicated supporters of Special Olympics Ireland, not only through their annual cash sponsorship and Value

in Kind (VIK) support, but also through the eir challenge staff fundraiser. In 2024, the eir challenge set a new record, raising over €70,000 in support of the Young Athletes programme.

Gala Retail Services Limited also continue to go above and beyond as a long-standing premier sponsor of Special Olympics. In 2024, the Gala team supported the Special Olympics National Collection Day in over 30 of their nationwide stores, as well as attending key fundraising initiatives such as the Plane-Pull and Smithfield Abseil, raising additional vital-funding along the way.

We also experienced continued steadfast support from partners such as Shaws Department Stores, Matheson LLP, Safefood, Insomnia, Salesforce, and Ulster Bank throughout 2024.

In the past year we have also expanded relationships with a number of new corporate supporters including Sports Direct, Golf Ireland, OMC Claims, Portmarnock Hotel and Jameson Golf Links and eirgrid.

We are humbled, amazed, and incredibly thankful for the continued support we received from all of these organisations.

Wall of Thanks





Trusts & Foundations

Throughout 2024 we actively engaged with organisations such as ReThink Ireland, The Community Foundation for Ireland and The Ireland Funds to explore new opportunities for support from grant-making bodies and philanthropic organisations. This resulted in several applications being lodged for new grant funding.

Following these applications, we were delighted to be awarded grants from the following grant-making bodies in support of our work throughout 2024:

- JP McManus ProAm Fund
- ReThink Ireland – Sports & Wellness Fund
- The Community Foundation Ireland – Toy Show Appeal
- The Community Foundation Ireland – Sharegift / Orr MackIntosh Fund
- The National Lottery Good Causes
- AIB Community Fund

The support of these organisations led to over €375,000 in funding being received in 2024 to support the delivery and expansion of our programmes. We are very thankful for the continued support from these Trusts and Foundations.

Philanthropy

The year began with a strong focus on our major donor programme, resulting in the successful acquisition of multiple annual individual philanthropic subscriptions. This support has been instrumental in strengthening our fundraising efforts and ensuring continued investment in our programmes.

As part of our efforts to identify new initiatives, we hosted the successful “Celebration of Champions Gala Ball” in partnership with The K Club. Thanks to the dedication of the organising committee, comprised of members of the Council of Patrons, the evening featured entertainment, a Golden Raffle, and auctions, raising an incredible €142,500 for Special Olympics. We extend our gratitude to The K Club and all supporters who contributed to this achievement

Looking ahead, we remain committed to expanding this area, holding key meetings with stakeholders to guide and develop a new four-year philanthropic strategy. By fostering strong relationships and strategic planning, we aim to ensure sustained growth and long-term impact for Special Olympics.

Gala Champions Ball





Government Funding

In 2024, 56% of our income came from various government grants through a combination of one-off grants and multi-annual core grants from the following government bodies and the income is greatly appreciated. Further details are provided in Notes 4 and 5 of the Financial Statements:

- Sport Ireland
- Sport Northern Ireland
- Health and Social Care Board (NI)
- Department of Rural and Community Development via Pobal
- Department of Social Protection
- Department of Tourism, Culture, Arts & Gaeltacht
- Health Service Executive
- EU funding



Communications & Awareness

Communications & Awareness

In 2024, our goal was to highlight the wider impact Special Olympics has on the lives of our athletes and their communities. From the day-to-day work of our clubs and volunteers, to ongoing development programmes like Young Athletes, MATP, Fitness Captains, Health Initiatives, and Athlete Leadership, 2024 was all about gathering stories. The influence of this more balanced brand focus can be seen in the communications statistics below.

Social Media

The Special Olympics Ireland Social Community continued to thrive, with a focus on increasing engagement, and driving traffic to our website through link clicks. At the end of 2024, we had 94,849 followers across Facebook, Twitter, Instagram, LinkedIn, YouTube and TikTok. 4,000 more followers than in 2023. Our engagement rate averaged 5.9%. Click through rate on posts continued to grow from strength to strength with

Facebook and Instagram clicks up 13% to 67,500 clicks. Social Media posts reached over 7.2 million accounts. LinkedIn engagement rate, in particular, hit a very healthy 11% with 19% of people likely to click through to articles; showing a growing interest from the corporate audience. Estimated Media Value for our social media reach for 2024 stands at €14,760.

In the News

The media continued to bolster the work of Special Olympics Ireland, with a total of 687 articles published throughout the year. Of these, 372 articles were online (54%), 183 articles through printed press (27%) and 132 articles were covered by Broadcast Media, including videos (19%). Special Olympics Ireland generated over €3,096,948 in EMV (Estimated Media Value) with a reach of over 441,283,500. While EMV is down from last year (this is to be expected in comparison to a World Games Competition year) we have improved our reach by 200% showing

greater interest in our brand. Regional media accounted for 67% of our PR coverage in 2024, this is also reflective of a year without a World Games Competition, and a focus on growing strong local links and grassroots impact.

Newsletter

At the end of 2024, through careful data cleaning and segmentation, our newsletter audience increased from 9,800 contacts to just over 29,800 email subscribers – almost tripling our reach. Open rate for email in 2024 averaged 39% (industry standard sits at 34.23%).

Website

Throughout 2024 we worked with departmental stakeholders to make slow steady improvements to our website, improving search engine optimisation (SEO), navigation, and design to 22 pages; including the homepage. This has shown a marked impact on visitor volume with 203,000 users visiting in 2024 versus 57,618 in 2023 (87% of visitors are new users). While most new users came from directly typing in the website address, 25% of new visitors came from social media, and 23% came from organic searches, proof that our social media, and SEO improvements have successfully driven a healthy flow of traffic to the website.



Future Plans

2025 will be the final year of the current Strategic Plan and planning is underway and will continue into 2025 on the next Strategy. The Board of Directors have decided that the next plan will cover the period 2026 – 2028. This period will allow for the consolidation of the work undertaken during the 2021 – 2025 Strategy, where significant progress has been made but more to do to embed systems, and develop and expand plans across key programmes. The investment and roll out of the new membership system, learning management system and fundraising CRM System are all well underway but to gain the efficiencies, there is follow on work to enhance data and to integrate the systems. A focus on this over the next strategy will deliver more efficiencies and enable better data-driven solutions. A three-year plan will also allow for an analysis of our Fundraising Strategy, developed in 2023, to address the changes in the fundraising environment.

Further work to engage with our existing volunteers will continue. Empowering and equipping volunteers will continue to be a focus. We will be working to expand our range of education and training opportunities for volunteers on our learning platform.

In 2025, Team Ireland will participate in the World Winter Games in Turin. We will also be sending a team of 42 volunteers, who will travel to volunteer at the Games.

2025 will be a busy year at regional level, as over 80 qualifying competitions will be held across all summer sports. These competitions will give athletes the opportunity to compete and qualify for the 2026 Ireland Summer Games in June 2026. Planning for the Games will take place throughout 2025, booking venues, recruiting volunteers to support the delivery of the Games.

The Young Athletes Programme has grown in strength and is very successful in attracting younger athletes into the programme. An analysis of the trend as these athletes are progressing shows that they are transitioning into the sports of athletics, basketball and swimming. Further work will need to be done on scoping the juvenile pathway to make provisions for these transitions from Young Athletes into official sport.

We will continue to collaborate with other National Governing Bodies of Sport and local clubs to expand the Inclusive Club Model so that athletes will have more opportunities locally to join a club.

Our People

Our Athletes

Athlete representation in a sports organisation is a valuable and meaningful way to engage athletes in their organisation and in its future direction. It is a way for Special Olympics Ireland and global leaders to be in touch with athletes and for athletes to input into the organisation's plans.

We are very proud of the numerous athletes that take on significant roles within the organisation, enabling them to have their voice heard, to input into decisions and programmes that will have an impact on how, what and when we do things and also a lasting legacy impact on the lives of other persons with an intellectual disability.



We are proud to reflect their contribution at World, European and Irish level:

Philomena O'Hare, Athlete Member, Meath

Philomena serves as the athlete representative on the Special Olympics **International Sports Rules Advisory Committee** (SRAC). The purpose of this global committee is to conduct an ongoing review of the Special Olympics International (SOI) Sports Rules and make recommendations to SOI concerning amendments to the SOI Sports Rules proposed by the committee and/or by Accredited Programs. Philomena is

supported by her mentor, Mary Donohoe. The committee meets monthly online and in person every two years. Philomena has been a great contributor at these meetings and diligently completes all tasks assigned to her in between meetings. The in-person meetings are quite intense with a wide range of languages and cultures to navigate. Meetings can have upwards of 230 submissions to discuss and vote on across a wide range of sport.

Margaret Turley, Athlete Member, Dublin

Margaret Turley was selected by Special Olympics International in January 2024 to undertake the prestigious role of a **Sargent Shriver Global Messenger** (SSGM). For the last 20 years, a small number of athlete leaders from across the globe have been the chosen few to serve in this prestigious role as spokespeople and ambassadors for the Special Olympics movement. Sargent Shriver Global Messengers lead the campaign for a more inclusive world for people with intellectual disabilities. The athletes participate in and lead at global, regional and local events, both within and outside the Special Olympics movement. Sargent Shriver Global Messengers challenge the mindsets of political leaders, policy makers, educators, employers and broader society.

Margaret Turley will serve in this role for a four-year term (2024-2027), supported by her mentor Hayley Kavanagh, during which time she will represent not only Special Olympics Ireland but also Special Olympics Europe Eurasia on a national and international stage. Margaret delivered the opening address at the Europe Eurasia Leadership Conference in Berlin in October 2024, alongside President of Special Olympics Europe Eurasia, David Evangelista. Margaret, in the role of Global Messenger, will have the opportunity to travel to two World Games, the World Winter Games



in Turin 2025 and World Summer Games in Chile 2027.

In Ireland, Margaret serves as a Health Messenger. In that role, she delivers workshops on the 'Stronger Minds, Happier Lives' programme to athletes around the programmes. She also had the opportunity to deliver the module to her fellow Sargent Shriver Global Messengers and their mentors in December 2024.

Looking ahead, Margaret said: 'In 2025, I am really excited about going to Turin, Italy for the World Winter Games. This will be the first time on an international stage that I will be carrying out duties for my Sargent Shriver Global Messenger role! I want to show all of the stakeholders attending the Games what people with intellectual disabilities can do! I am also looking forward to catching up with my fellow Sargent Shriver Global Messenger teammates and having fun with them.'

Mark Bolger, Athlete Member, Galway

Mark serves as the athlete representative on the Special Olympics **Europe Eurasia Sports Committee** (EESC). This committee plays a key role in overseeing and guiding the development of sports programmes for athletes with intellectual disabilities across the region. Mark is supported by his mentor Michael Spelman. Mark's understanding and

willingness to contribute at these bi-annual meetings is to be commended, having his voice heard and acting as a great advocate for all athletes in the region is a remarkable achievement. He delivered the welcome speech to all attendees at the European Sports Conference in 2024

Regional Committee Athlete Members

Each region of the programme is overseen by a Regional Committee, made up of volunteers, athletes and staff. Currently, four of the five committees have serving athletes.

Region	Athlete
Connaught	Patricia Larkin
Eastern	Ayoub Deboub
Leinster	Emma Costello
Munster	Wayne O'Callaghan
Ulster	Vacant at present

Health Messengers

Special Olympics Ireland is indebted to the 10 athletes trained and serving as Health Messengers. These athletes are programme advocates for the health and wellbeing of people with intellectual disabilities, speaking at events and to university students, participating in podcasts, delivering health programmes, and completing First Aid certification.

The Health Messengers partnered with Mental Health Ireland to co-produce 'Stronger Minds, Happier Lives' programme. This programme has been widely rolled out and hugely successful in supporting athletes as they negotiate their sporting journey, and indeed in everyday life.

Patricia Larkin, Health Messenger

Patricia Larkin has thrived in the Health Messenger programme, gaining confidence to support fellow athletes, particularly during the pressures of competition. She values the wide-ranging benefits provided through the collaboration with Mental Health Ireland. After training for 2 years, Patricia is eager to contribute by training new Health Messengers, she says that overall the programme has "given her the confidence to manage her own health and to believe in herself as an athlete".

Region	Athlete
Connaught	Joe McNamara
Connaught	Patricia Larkin
Eastern	Jonathan Deering
Eastern	Margaret Turley
Eastern	Una Coates
Leinster	Deirdre Nevin
Leinster	Barry Olwill
Munster	Emma Doolan
Munster	Danielle Cantwell
Ulster	Aoifé McDermott

Fitness Captains

To date, 45 athletes have completed training to become Fitness Captains, learning how to support their local club sports coach by conducting the warm up and cool down parts of the training sessions.

Our Staff

Our people are an incredible asset to the organisation, and they are critical to the successful delivery of our strategy. We are committed to supporting our staff to achieve their potential and on ensuring that our values and our culture align with and support our objectives.

In 2024, we had a turnover of 15%, meaning ongoing recruitment throughout the year.

We recognise the importance of retaining and developing our existing staff. By investing in our people, we aim to cultivate a culture that not only attracts top talent but also nurtures and retains it, allowing individuals to thrive and contribute to the long-term success of the organisation.

There was great excitement in the air when the Ireland Winter Games were held in Craigavon, Northern Ireland in March. Several staff took on leadership roles with Regional Delegation teams and others led the Games planning, coordination and delivery of the Games. The weekend itself saw many staff members travel to the Games, some to volunteer and others to support. For many, this event was their first opportunity to witness the performances, joy and excitement of the competing athletes. The event helped show what we are all about, and how they, as the staff team, contribute so much as a result of their working relationships with our dedicated volunteers, to impact the lives of persons with an intellectual disability.

A key value, 'equipped for empowerment', drives our commitment to ensuring that our staff have the skills and knowledge to thrive and succeed. To support this value, we invested in digital training opportunities aimed at enhancing our team's ability to leverage advances in digital tools and technologies. We enrolled 17 staff members in a TRANSFORM Programme with Skillnet, leading to their successful graduation with a Postgraduate Diploma in Leading Business Innovation & Digital Transformation from Technological University (TU) Dublin. Terrific

commitment was shown by all staff members and great cross-functional engagement and project work also helped to embed our 'one team' value.

A Digital Mindset Workshop for the full staff team was run over three different dates to manage numbers and maximise participation and learning. This workshop focused on building a digital-first mindset across the team. In addition, a series of four 'What the Tech' sessions were offered on transformation-related tech subjects to further deepen digital literacy across the organisation.

On 9 November 2025, we hosted an all-staff development day, centred around the theme of developing a Transformational Mindset. This event was complemented by roundtable staff consultations, where we reviewed achievements and identified opportunities within our strategic objectives. These consultations fostered deeper engagement, allowing staff to provide valuable feedback on how we can continuously evolve and improve as an organisation.

Our Volunteers

Recruitment

We genuinely appreciate the time, skills and energy volunteers bring to Special Olympics. There is no doubt that the landscape in relation to volunteering has changed over the last few years and we are not unique as an organisation to the challenges this brings to volunteer recruitment. Despite such challenges, we registered 640 new volunteers throughout the year – people still want to volunteer. We would encourage all volunteers, athletes and family members to tell your Special Olympics story to those in your community to inform and generate the same passion you have for this movement.

To address the challenges in recruitment, we introduced a Volunteer Recruitment Toolkit in February to support recruitment in affiliated clubs. The toolkit contains various resources to support volunteer recruitment and onboarding locally. We have since captured



video footage of youth volunteers telling their Special Olympics stories, myth busting and messaging which can be used locally for promotion and youth volunteer recruitment.

Video footage of volunteers in their roles at events has been captured, and the videos describe what these volunteers do in practical terms, and this will be a valuable resource for event volunteer recruitment and training. We will continue to build on this in 2025.

Volunteer Engagement

Throughout 2024, volunteers supported the delivery of 65 sports events throughout the island of Ireland. The largest event was the Ireland Winter Games in Craigavon and Lurgan in March with 230 volunteers taking part in training and in supporting planning and delivery of the Games over a 3-day period. Volunteers took on roles in regional delegation squads, residential settings, competition event teams, Young Athlete Festival and in the Healthy Athletes Programme

We are very fortunate and proud of the many volunteers who are actively engaged year on year, some undertaking key roles to support the delivery of the programme and/or to represent the programme at European

and international level. We have over 3,000 volunteers supporting affiliated clubs year on year. Annually we see a further 3,000 volunteers supporting competition and fundraising events.

In terms of roles of responsibility at regional and Ireland level, 30 volunteers serve regularly on our five regional committees, sports teams and on the Board of Directors. These teams of volunteers are exceptional in terms of their commitment, professionalism and enthusiasm.

Representation at European Level:

In recognition of the experience and expertise of our volunteers, Special Olympics Ireland is very proud to have 11 volunteers, and one staff member, appointed and serving as European Sports Advisors. Their role is to advise the Europe Eurasia Leadership Council (EELC) and Europe Eurasia Sports Committee (EESC) on all issues related to the Special Olympics sports rules and their application, sport development, and to serve as the Technical Delegate at major multi-national Special Olympics events to ensure quality competition events are delivered. The following are currently holding the role of European Sports Advisor:

Sport	European Sports Advisor
Athletics	Ken Kavanagh
Badminton	Kim McCrave
Basketball	Louise O'Toole
Bocce	Michael Spelman
Bowling	Veronica Murray
Equestrian	Etta Hayes
Football	Paul Martyn Oisin Jordan (staff)
Golf	Michael Stanford
Kayaking	Michael Fahy
Open Water Swimming	Jenny Hughes
Judo	James Mulroy

JustGo Membership System

2024 saw the implementation and adoption of our new membership system for volunteers, JustGo, having initiated the roll out for athlete registration in 2023. Volunteers, new and existing, were invited to log on to register, access their own records and update their details. Key benefits for volunteers include being able to view and update their data, manage compliance with vetting and safeguarding requirements and update their skills and preferences. Automatic emails inform volunteers of when it is time to update safeguarding qualifications and refresh vetting. A new "Digital Pass" allows volunteers to check their real-time eligibility to volunteer status.

Volunteer Recognition

September presented a wonderful opportunity to formally recognise and celebrate volunteers at the Special Olympics Ireland Volunteer Awards held at the Crowne Plaza Dublin Airport Hotel.

20 awards were presented over a number of categories. Five of the categories were open to peer nomination, with 84 volunteers nominated by their peers in clubs and events. With skilful questioning by MC Gráinne McElwaine, the award recipients relayed their volunteering stories and personal motivation for volunteering. We have been able to catch some highlights from that inspiring day in a short video: [SOI Volunteer Awards 2024](#)

All nominated volunteers were celebrated, and the following awards were presented:

Award	Recipient
Distinguished Service Awards	Antoinette Campbell Dervila O'Mahony Claire Kennedy
Leader of Volunteers Award	Karen Roland
Most Innovative Club	Athlone Special Olympics Club
Connaught Volunteer Award	Maire Allen (Posthumous Award)
Eastern Volunteer Award	Lorraine Bracken
Leinster Volunteer Award	Etta Hayes
Munster Volunteer Award	Owen Kelly
Ulster Volunteer Award	Nicky McDermott
Connaught Youth Volunteer Award	Ornagh Nyland
Eastern Youth Volunteer Award	Helen Mac Mahon
Leinster Youth Volunteer Award	Rebecca Goss

Award	Recipient
Munster Youth Volunteer Award	Caoilinn Lynch
Ulster Youth Volunteer Award	Eimear Savage
Spirit of Special Olympics Award	Ellie McGregor

Award	Recipient
Positive Influence Award	Paddy Cahill
Special Contribution Awards	Paddy Duffy Mary Shiels
Ireland Winter Games 2024 Award	Des Grealis





Federation Of Sport Award 2024 - Outstanding Achievement Award Winner

29 February 2024: Eoin Kelly of Beech Hill Table Tennis Club, Cork with his Outstanding Achievement Award during the Federation of Irish Sport Volunteers in Sport Awards at The Crowne Plaza Hotel in Blanchardstown, Dublin.

Federation Of Sport Awards 2024

On 9 February 2024, the Federation of Irish Sport announced the recipients of the 2023 Volunteers in Sports Awards. Special Olympics was delighted and proud to see, volunteer Eoin Kelly, of Beech Hill Table Tennis Club in Co. Cork, claim the overall Outstanding Volunteer Award. His exceptional impact on the development of the sport of table tennis made him stand out as overall worthy winner. Eoin is a long-standing member of Beech Hill Table Tennis Club in Cork city. His particular area of focus is on disability and in particular how to provide competition for people with disabilities. Eoin established the first ever competitive league for Special Olympic athletes in table tennis.

Volunteer Training and Development

As an organisation we rolled out training in 2024 to ensure we got up to speed on the latest software and tools, helping make our day-to-day work smoother and more efficient so that our time can be best focused on our clubs, athletes, volunteers and donors.

Training was rolled out to all club administrators in over 200 community clubs, services, special schools and inclusive clubs for management of the club records within the new JustGo Membership System. The training was delivered via online webinars and Q&A sessions. A library of online materials and How to Guides on JustGo were also created and made available to clubs and to parents/guardians, athletes and volunteers.

We are continuing to support continuous learning through our learning management system (LMS) with 14 courses now available online.

Event Management Guides were revised, and training prepared for rollout to event team volunteers in 2025.

Coaching, sports specific, healthy athlete and health promotion workshops have run throughout the year facilitated by both our own Special Olympics tutors and our partnership with the various NGBs in the sports we offer.

Structure, Governance and Management

Legal Status

Special Olympics Ireland is a Company Limited by Guarantee with company number 228545. The Company was registered on 8 June 1995 (incorporated on the 4 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.

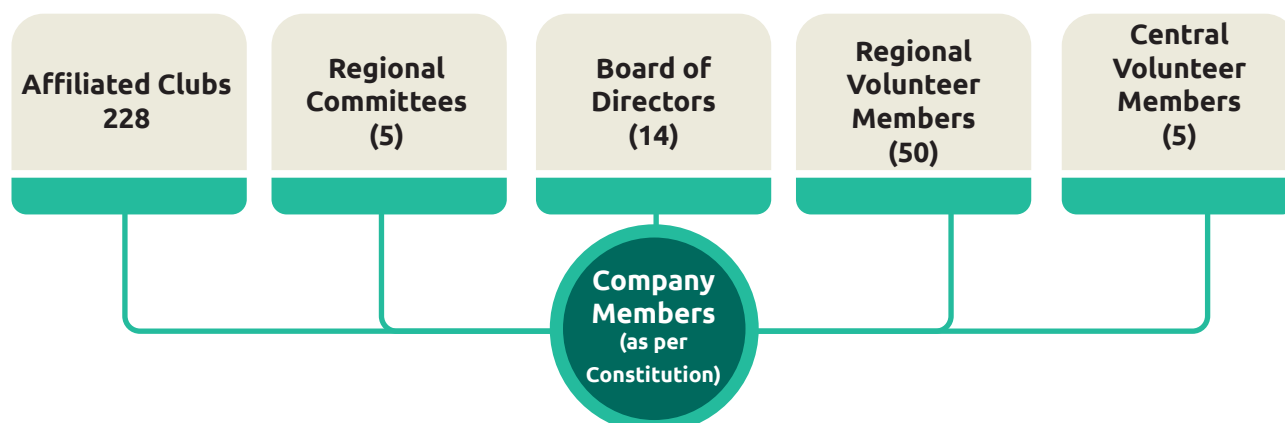
Special Olympics Ireland is recognised by Sport Ireland as the NGB for Sport for persons with an intellectual disability and the organisation is affiliated to Special Olympics International.

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



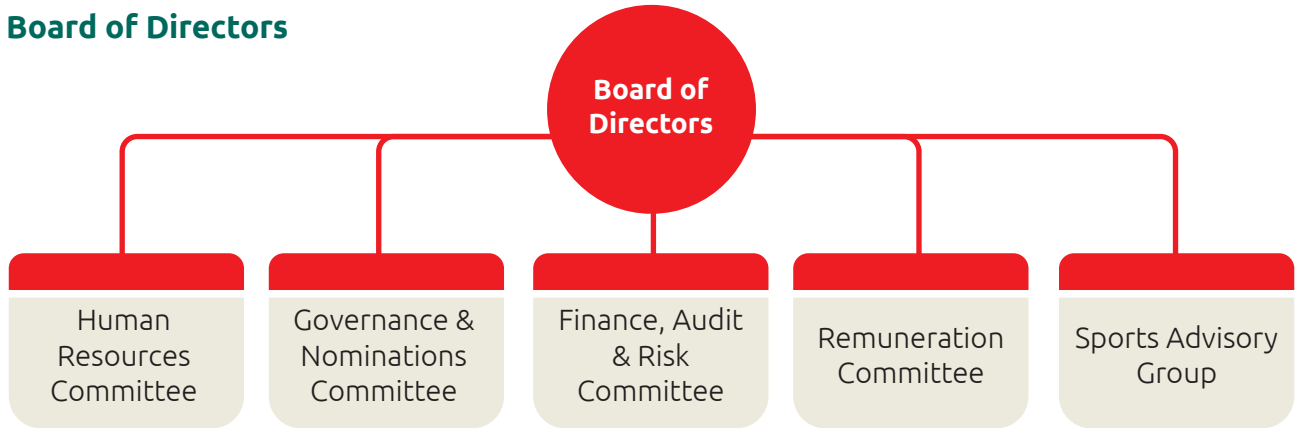
Legal membership of the Company is set out in its constitution under five categories of memberships as follows:

- 1. 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.
- 2. Committee Members** – each of the five Regional Committees is a Member.
- 3. Board Members** – directors who are elected/appointed as per the Constitution.
- 4. Regional Volunteer Members** – 10 individuals from each of the five geographical regions, appointed by the Regional Committee.
- 5. Central Volunteer Members** - five individuals, appointed by the board.

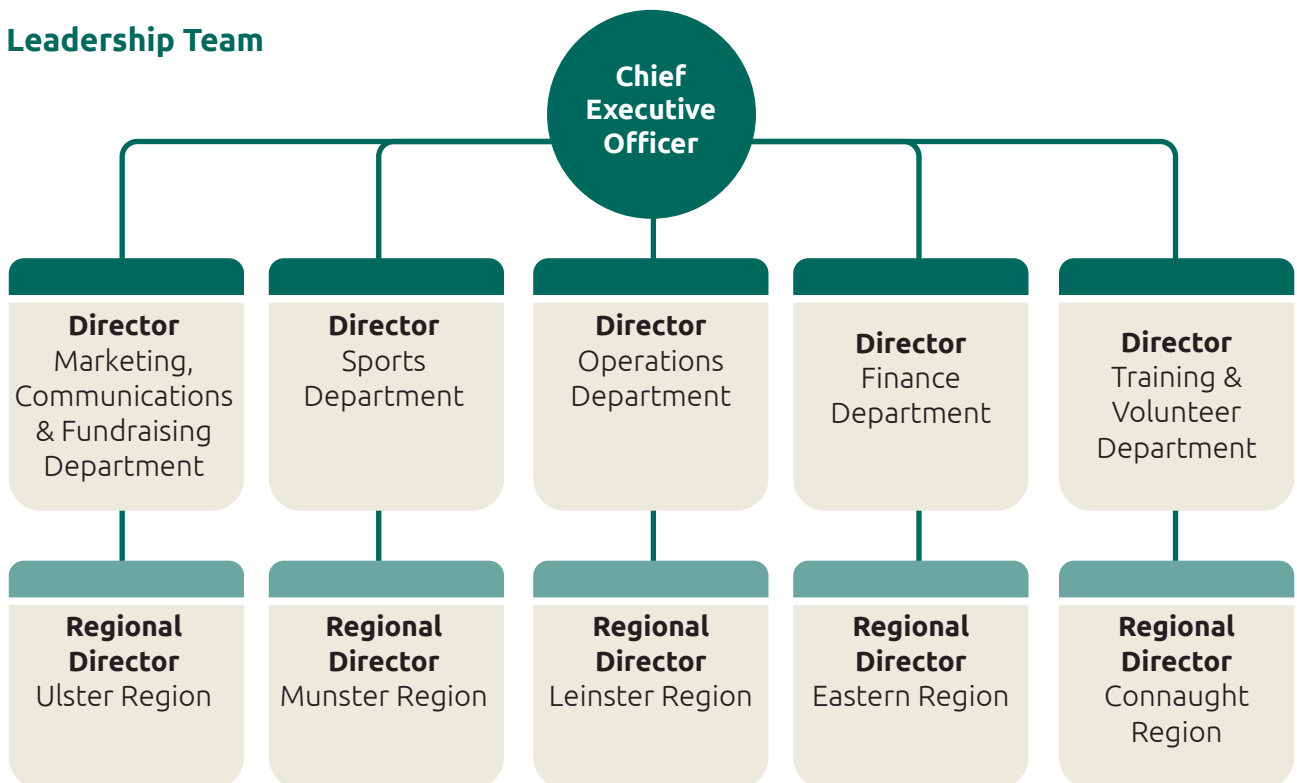


Organisational Structure

Board of Directors



Leadership Team



The Special Olympics programme is offered as an all-Island programme and overseen by a voluntary board of directors.

The programme is managed centrally across five departments, under the direction of the Chief Executive Officer (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. 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.

The Regional Committee's 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.

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. As of 31 December 2024, there was 228 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:

1. 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.
2. 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.
3. 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
4. Such additional number of individuals (not exceeding in number the individuals appointed under paragraphs (A) to (D)) as may be co-opted by the board with a view to ensuring the broadest range of skills, talents and backgrounds on the board.
 - Under this provision, the board has the power to co-opt and appoint an individual to be a director.

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

subject to a minimum of a one-year gap and a maximum of a further six years.

Typically, Special Olympics Ireland aims to recruit individuals on to the board who have a professional background and skills in the areas of 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 on suitable candidates for co-option into board vacancies. Recruitment for a co-opted director role is carried out with the support of a Board Recruitment Service, and, on occasion, the incumbent may identify a potential successor from the relevant profession, who is invited for interview. New board members receive a welcome letter and a board induction pack which includes minutes from board meetings for the previous year and an overview of the financials of the organisation. Induction training, consisting of familiarisation with the mission and goals of the organisation, overview of activities and policies of the organisation, roles and responsibilities of a director is led by the Chairperson and CEO. Induction training is supported by a board manual that includes information on the company's operations, management, and governance. Additionally, all directors are offered training from external providers such as Sport Ireland, Sport Northern Ireland, the Charities Regulator, and other training bodies on an ongoing basis.

The board is chaired by Brendan O'Brien and met seven times in 2024. The directors who held office during the year are listed on page 2 (as presented in this version). In 2024, four directors retired, three of which had reached their maximum term of office, namely Nazih Eldin, Aengus Sheerin and Mary Moran. Director, Paul Malone, retired having served four years.

At the AGM, five directors were re-appointed for a further two-year term, namely Brendan O'Brien, Anne Kiely, Charlotte Donnelly, Rose Alice Murphy and Laura Murphy.

The following appointments as Directors of the Company were made during 2024 in accordance with the provisions in the Memorandum & Articles of Association:

Rob Harnett	Under Article 7.2.5 (A), nominated by members
Evelyn Bohan	Under Article 7.2.5 (B), Regional Chairperson Connaught Region
Jennifer Holohan	Under Article 7.2.5 (B), Regional Chairperson Eastern Region
Jillian O'Sullivan	Under Article 7.2.5 (B), Regional Chairperson Leinster Region
Ronan O'Flynn	Under Article 7.2.5 (C), person who has a family relationship with a Special Olympics Athlete
Gary Desmond	Under Article 7.2.5 (D), co-option by the board
Aongus Hegarty	Under Article 7.2.5 (D), co-option by the board

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



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

The 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 the executive management team, board committees, and the board itself. Responsibility for the monitoring of these systems has been delegated to the relevant committee; the CEO and the executive team are then responsible for the implementation of these systems.

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

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

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

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

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

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

Committees of the Board

The board has the following committees: Finance, Audit and Risk, Governance & Nominations, Human Resources, Remuneration and 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 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 2024, 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.
- Going concern and fraud management assessment.
- 2023 Financial Statements and Annual report - review and recommendation for board approval and signing.
- 2023 Auditor's Results Report – monitoring of progress against auditor's recommendations.
- Financial performance - regular review of performance against 2024 annual budget and 2021-2025 Strategy.
- Investments – regular review of on-going investment performance.
- Core Grant Funding Agreements - review and recommendation for board signing.
- 2025 Budget and Cost Apportionment - review and recommendation of the annual budget, 2024 forecasts and adjusted strategy performance for board approval.
- Financial Policies and Procedures - review and recommendation to the board for approval.
- Insurance Renewal - Review of annual insurance requirements for renewal.
- Reserves - review of policy and level of reserves.
- Pensions- Planning for RoI Auto-Enrolment scheme.
- Internal Audit – Engagement of internal auditor and overseeing initial audit universe phase.
- Review and monitoring of the organisation's risk register, considering current levels of risk, emerging risk and the effectiveness of risk mitigation measures.

Governance & Nominations Committee

Chairperson: Rose Alice Murphy

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 2024, the committee's schedule of work included:

- Monitoring adherence to our governance framework and providing regular updates to the board on compliance matters.
- Reviewing organisation's policies including Complaints Policy, Fundraising Policy, Hospitality, Entertainment and Gifts Policy, Staff Travel and Subsistence Policy etc., to ensure they reflect any legislative changes and best practices.
- Reviewing the board and board committees' Terms of Reference to ensure that the board and committees remain effective, relevant, and aligned with the charity's mission and goals.
- Monitoring and reviewing the charity's ongoing compliance with the Governance Code for Sport, the Charities Governance Code and the CRA's Guidelines on Fundraising from the Public. The board most recent declaration of full compliance with these codes was at a board meeting on 05 December 2024.
- Overseeing the preparation of the necessary documents (e.g. AGM Notice, Delegate Appointment forms etc.) and communication to members for the AGM.
- Overseeing and ensuring a fair and transparent nominations process for the recruitment of new board members. This resulted in the successful appointment of directors to all vacancies.
- Conducting a Board Effectiveness review, consisting of individual director feedback and a review of the Board's collective performance; and to seek feedback on any training requirements of individual directors. The findings of this assessment were presented to the board in May 2024.

Human Resources Committee

Chairperson: Anne Kiely

The role of the committee is to assist the board in its oversight role of the Human Resources function 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 2024, the committee's schedule of work included:

- Receiving and reviewing external reports and surveys on Market Salaries.
- Monitoring and reviewing reports on headcount, turnover and recruitment activity throughout the year.
- Reviewing and monitoring people retention risk.
- Planning for the roll out of the Pension Auto Enrolment.
- Annual review of salaries.
- Preparation of remuneration report to present to the Remuneration Committee.
- Reviewing the Committee's Terms of Reference
- 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 Special Olympics Ireland staff.

During 2024, the committee's schedule of work included:

- Reviewing proposal and recommendation from the Human Resources Committee on remuneration measures.
- Presenting recommendations on remuneration for board consideration, discussion, and agreement on measures to be implemented.

Sports Advisory Group

Chairperson: Robert Hartnett

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 Special Olympics Ireland staff.

During 2024, the committee's schedule of work included:

- Promoting and the supporting the 2024 Ireland Winter Games.
- Assisting in the selection of the management team for the 2025 World Winter Games.
- Overseeing selections for Team Ireland for the 2025 World Winter Games.
- Driving the expansion of the Inclusive Club Model.
- Reviewing the Young Athletes Intervention research.
- Supporting and providing input for the Competition Review.
- Supporting health education initiatives.

Board and Committee Meeting Attendance

The following table sets out the board and committee membership & attendance:

Name	Appointed	Re-Appointment / Retirement	Latest Retirement	Board Meetings	Governance & Nominations Committee	HR Committee	Remuneration Committee	Finance, Audit & Risk Committee	Sports Advisory Group
Board Members									
Brendan O'Brien	2022	2024	2028	7/7	6/6		1/1		
Rose Alice Murphy	2022	2024	2028	6/7	6/6	2/4	1/1		
Donal Courtney	2021	2023	2027	6/7			1/1	5/5	
Evelyn Bohan**	2024	2026	2030	3/4					1/1
Gary Desmond**	2024	2026	2030	4/4				0/1	
Charlotte Donnelly	2022	2024	2028	7/7					
Nazih Eldin****	2017	2022	2024	3/3		1/2		2/3	
Rob Hartnett**	2024	2026	2030	4/4					1/1
Aongus Hegarty***	2024	2026	2031	3/3		1/1			
Jennifer Holohan**	2024	2026	2030	4/4					
Anne Kiely	2022	2024	2028	7/7		4/4	1/1		
Angela Litter	2023	2025	2029	5/7					
Paul Malone****	2020	2022		2/3					3/3
Mary Moran****	2018	2022	2024	2/3	2/4				
Laura Murphy	2022	2024	2028	7/7				2/5	
Ronan O'Flynn**	2024	2026	2030	4/4					1/1
Jillian O'Sullivan*	2024	2026	2030	6/6	1/1				
Aengus Sheerin****	2018	2022	2024	3/3					3/3
Staff Members									
Matt English				7/7				5/5	
Jo McDaid				5/5	6/6	4/4	1/1	2/2	
Karen Coventry				4/4					3/3
Bernie Bryan				5/5				5/5	
Graham Roe				3/3				1/1	
Leonie Vesey					6/6			2/2	
Claire Ferrie						4/4			

(*) Appointed 09 March 2024

(**) Appointed 15 June 2024

(***) Appointed 10 October 2024

(****) Retired 15 June 2024

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 are 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.

Political Contributions

There were no political donations made during the financial year (2024: Nil).

Accounting Records

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

Disclosure of information to auditors

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

A) So far as the director is aware, there is no relevant audit information of which the company's auditors are unaware; and

B) Each Director has taken all steps that ought to have been taken by the Director in order to make himself/herself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

Auditors

The auditors, Forvis Mazars, Chartered Accountants and Statutory Audit Firm, who were reappointed during the year, 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 O'Brien
Brendan O'Brien
Director

Donal Courtney
Donal Courtney
Director

FINANCIAL REVIEW:

As shown on the Statement of Financial Activity (SOFA) the net result for the financial year is very positive with an overall surplus of €0.176m (2023: €0.010m) after accounting for unrealised gains on investments.

There was an operating loss before unrealised gains on investments of €0.910m (2023: €0.627m loss) which was an improvement of €0.871m (2023: €0.453m) against an approved annual budget deficit of €1.781m (2023: €1.080m) to be funded by an investment from unrestricted reserves.

The 2024 improvement of €0.871m against budget was primarily as a result of payroll savings from vacant posts (47%) as SOI addressed the challenges of staff retention and recruitment in a near full employment environment; increased net income against net fundraising targets (40%) from a strong performance across corporate partnerships and the balance of 13% across reduced programme activities due to staff and volunteer resourcing issues.

Investments saw a continued steady growth throughout the year, with an unrealised gain on investments of €1.086m at 31st December 2024 (2023: €0.637m gain).

Donations in kind account for €0.334m (2023: €0.393m) which are included in both income and costs.

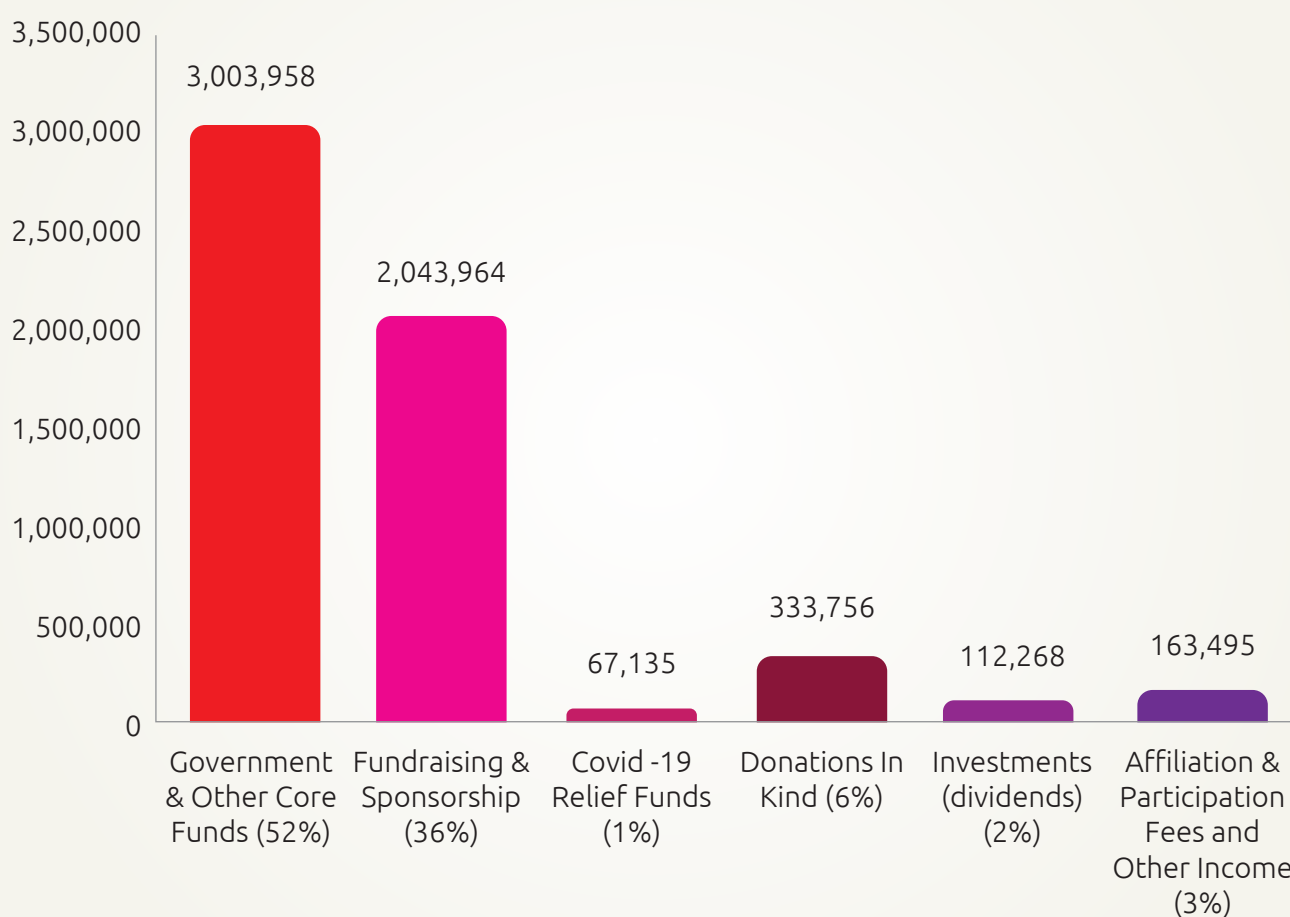
Reserves remain strong at the end of 2024 at €10.525m (2023: €10.349m) which are sufficient to finance the delivery of the 2025 strategy and beyond.

Income

Income of €5.725m (2023: €5.954m) was generated in 2024 as stated in the Statement of Financial Activity (SOFA) on page 86 and detailed in Notes 4-7. This income was received from a wide range of income sources including government bodies, corporate sponsors, fundraising activities, investments, and donations-in-kind.

Our partnerships with our various core grant funders, corporate sponsors and other funders continue to be greatly valued as being critical to ensuring the sustainability and development of our organisation. 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 is noted in Notes 4-7.

2024 Income By Category Source



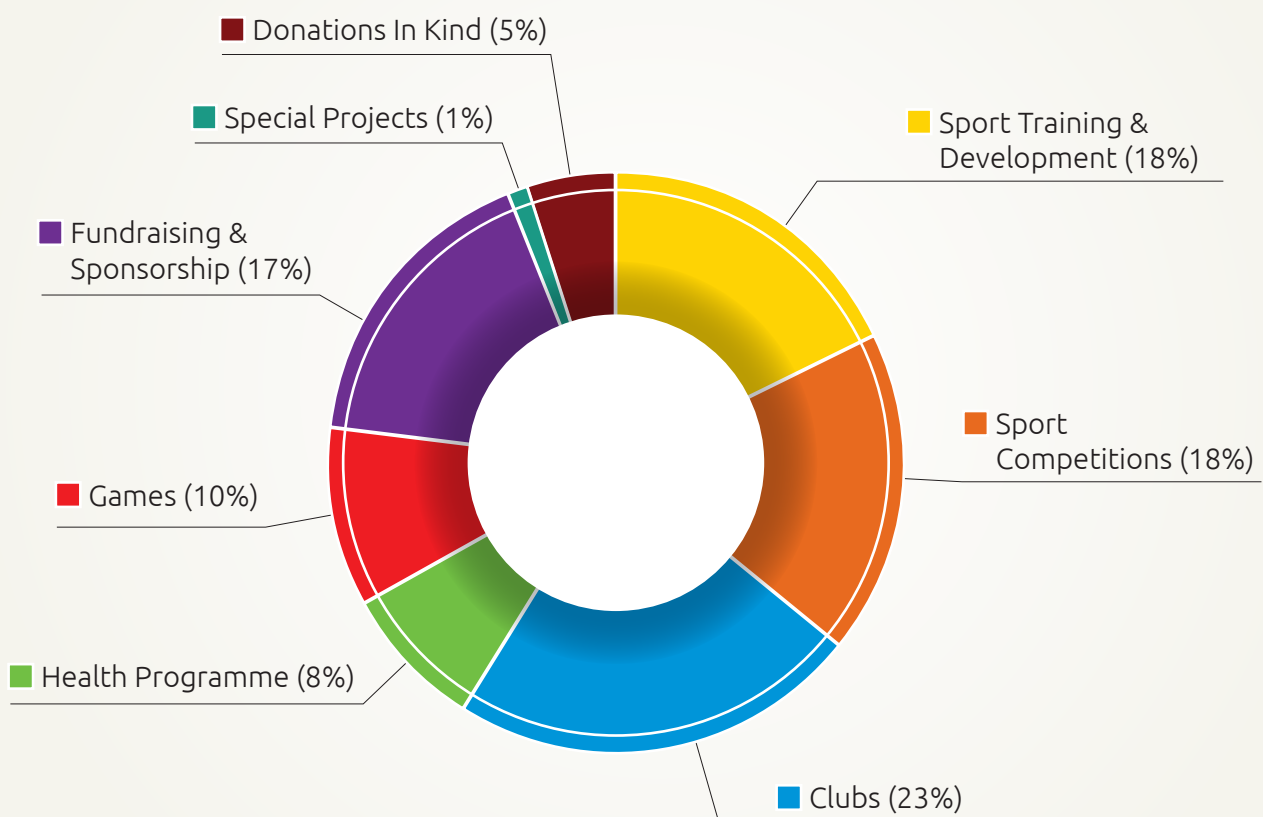
Expenditure

During 2024, a total of €6.635m (2023: €6.582m) was expended on the overall programme which was lower than budgeted and reflected a reduction in planned programme spend primarily due to vacant posts and a slower than anticipated return to planned activities.

As we are an organisation driven by people-centred resources to deliver the various Special Olympics programmes, staff costs are our most significant cost and account for 68% of total 2024 costs, excluding donations-in-kind.

Total costs, including staff costs, are allocated across Special Olympic Ireland programmes as 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.

2024 Cost By SOI Programmes



Donations-in-Kind

In 2024 we accounted for the receipt of €0.334m (2023: €0.393m) in donations-in-kind from various donors. We are extremely grateful for this ongoing support provided by our partners and supporters to Special Olympics Ireland.

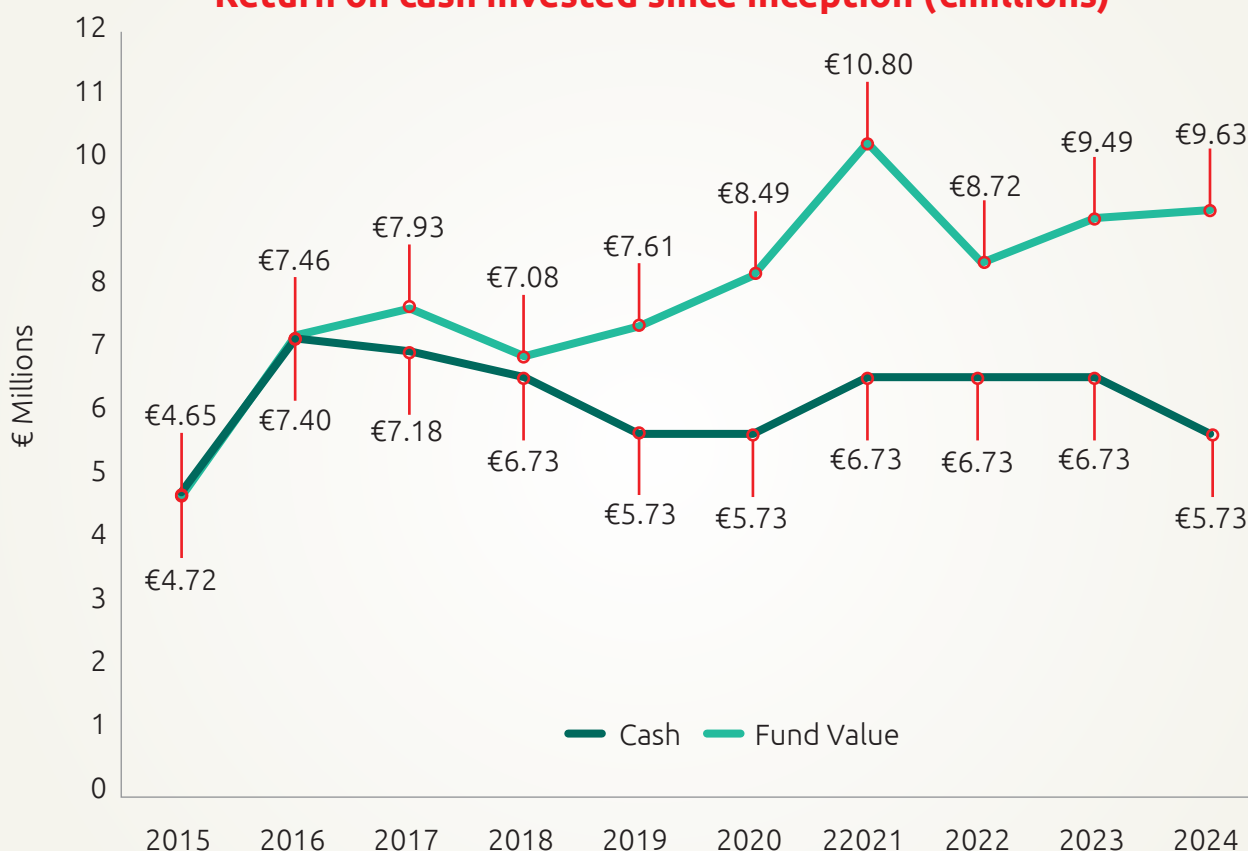
We would also like to acknowledge the significant number of hours given by our dedicated team of volunteers without whom we would not be able to deliver the Special Olympics programme throughout Ireland. The contribution of volunteers' time is not included in the valuation. We would also like to express 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 show strong and steady recovery throughout 2024 with dividends received of €112k (2023: €185k) and unrealised gains on investments of €1.086m (2023: €637k).

The long-term investment performance, since inception has been strong, as shown in the graph below with a fund value as at 31st December 2024 of €9.635m (2023: €9.492m) including a withdrawal for cash-flow purposes of €1m in November 2024.

Return on cash invested since inception (€millions)



Strategy

The table below sets out a high-level overview of Special Olympics 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 which includes a €2.3m surplus from the prior 2016-2020 strategy.

The current 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	2021-2025 €'000
Opening Reserves	10,368	10,164	9,826	9,403	8,807	10,368
Total Income	5,230	5,342	5,470	5,034	5,099	26,175
Total Expenditure	(5,434)	(5,680)	(5,893)	(5,630)	(5,829)	(28,467)
Investment from Reserves	(204)	(338)	(423)	(596)	(731)	(2,292)
Closing Reserves	10,164	9,826	9,403	8,807	8,076	8,076

Compared to a cumulative budgeted deficit position of €1.562m at the end of the first four years of the 2025 strategy, a positive cumulative result of €0.156m was achieved for the four-year period 2021-2024. This represents a net improvement of €1.717m. Key factors contributing to the improved net position are:

- (i) An increase in budgeted grant and fee income of €2.743m primarily because of significant Covid-19 relief funding for Special Olympics Ireland and affiliated Clubs.
- (ii) A decrease in budgeted investment income of (€0.166m) primarily due to significant underperformance in 2022.
- (iii) A decrease in budgeted net fundraising income of (€0.801m) due to the on-going challenges faced by community fundraising, in particular since Covid-19.
- (iv) A small savings in budgeted programme costs of €0.059m.

Reserves

Total reserves as stated on the Balance Sheet as at 31 December 2024 are €10.525m of which €9.635m 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 €0.926m restricted reserves balance, €0.829m (90%) relates to a fund provided by the Friends of Special Olympics Ireland (FOSOI) for the purposes of strategic developments. The balance of €0.097m is spread across a number of other restricted funds and is explained in detail in Note 25 to the accounts.

Unrestricted Funds:

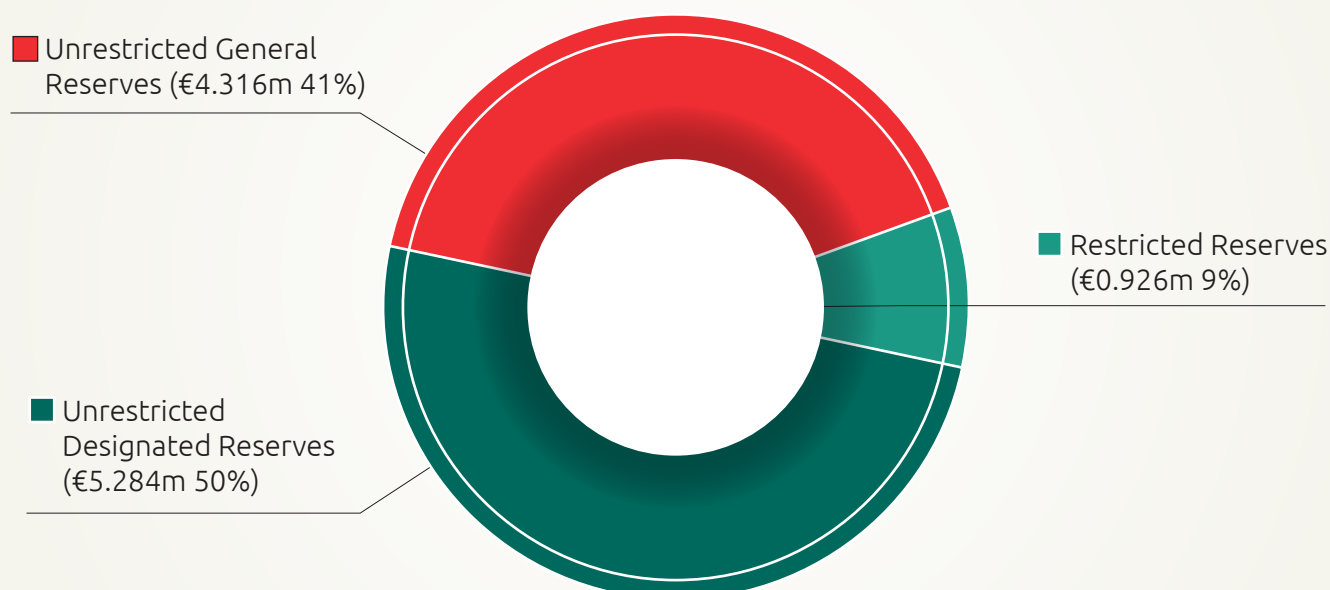
Unrestricted reserves are available for the company to use in the furtherance of its purpose and objectives. Of the total unrestricted funds of €9.6m held as at 31 December 2024, €5.284m is held in the Designated Fund to ensure the continuity of the Special Olympics four-year advancement programme in 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 World Game Advancement cycles and to ensure continuity into the future.

General Reserves, which form part of total unrestricted reserves, have increased by €0.222m to €4.316m (2023: €4.094m). As noted above this increase in general reserves was primarily as a result of the net of higher income and lower costs.

The positive investment performance was a significant factor in balancing the 2024 operational budget and maintaining reserve levels.

Access to general unrestricted reserves is critical in the successful implementation of both the current strategy to end of 2025 and a new shortened three-year strategy approved by the Board for the period 2026 to 2028. Particular consideration will need to be given to a continued challenging environment from a community fundraising perspective resulting from a post COVID-19 cashless society and prevailing cost of living together with the volatile global impact on investment returns.

Reserves By Category as at 31st December 2024



Post Balance Sheet Events

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

Going Concern

The Board and management have considered both the financial and non-financial activities of the organisation. The Board are of the opinion that Special Olympics Ireland is in a strong financial position and are not aware of any material uncertainties which may cast significant doubt upon the organisation's ability to continue as a Going Concern. Thus, the directors continue to adopt the going concern assumption in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in note 1 to the financial statements.

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

Risk Management

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

In 2024, Special Olympics Ireland continued to develop and strengthen the risk management function and increase awareness across the organisation.

Risk Management Oversight

As the trustees, the Board of Directors concentrates its efforts on ensuring that the risks are being identified and managed effectively. The Board committees, working with the management team, oversee risk management and control functions.

The 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 2024, five material risks were identified and are listed below.

Risk Register & Reporting

Special Olympics Ireland maintains a Risk Register that is reviewed regularly by management and the Finance Audit & Risk Committee and at least bi-annually by the board. 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).

Policy Review

In line with the organisation's policy review schedule, a number of policies were reviewed in 2024. In addition to operational policies, Special Olympics Ireland's Hospitality Entertainment & Gifts Policy, the Policy on Policies, Staff Travel and Subsistence Policy, Income Policy, Fixed Assets Capitalisation Policy, Fundraising Policy and Credit Card Policy were all reviewed and amended to ensure they are effective and that any actions to manage risk have been completed.

2024 Material Risks

At the end of 2024, the Board identified the following key risks facing the organisation.

Risk	Data Governance
Consequence	Reputational damage, legal or regulatory action, business interruption, impact on internal processes and monetary loss.
Controls	<ul style="list-style-type: none"> • Anti-phishing software • IT Security Framework in place • Use of cloud-based systems e.g., SharePoint • Cyber insurance (limited) • Multi-Factor Authentication and access controls

Risk	Safeguarding – Failure of affiliated clubs to comply with Children First Legislation
Consequence	Increased safety risk for stakeholders, impact on funding, reputational damage.
Controls	<ul style="list-style-type: none"> • Individuals must complete the Special Olympics Ireland Volunteer Registration process prior to volunteering which includes vetting application and safeguarding training. • Clubs and volunteers informed through in-person and via written communication of standards required. • Weekly opportunities and delivery of online Safeguarding Training (prioritised for Club Safeguarding Officers and Club Chairpersons) • Programme mandated person (trained to Safeguarding Level 3) and Deputy Designated Liaison persons (Regional Directors) in place. • Tracking of Sport Ireland Audit for completions and supporting clubs. • Monitoring of compliance with safeguarding roles through our new membership system and affiliation process

Risk	People – Employee Retention
Consequence	Impact on the delivery of the programme and strategy
Controls	<ul style="list-style-type: none"> • Commitment to implementing a framework for staff training & development including LinkedIn Learning Platform, Level 9 Digital Transformation course for 18 employees and other opportunities. • Maximise the Community Employment Scheme potential to increase resources. • Review of salaries and market rates completed annually. • Handover documentation process in place with leavers. • Exit Interviews completed and feedback reviewed and actioned.

Risk	Financial Stability – Declining income from Fundraising, Investments and core grant funding and rising costs
Consequence	Erosion of the general reserves due to larger than planned investment required from reserves for 2025 and projected for 2026 also.
Controls	<ul style="list-style-type: none"> • Annual fundraising plan to drive planned activity and monitor performance against targets. • Leverage existing relationships with patrons. Five new patrons added during the last six months. • Collection Day supplemented by corporate engagement and digital sum-up machines and QR codes. • A dedicated fundraising system (Beacon) implemented to better manage and target donors and to report on fundraising performance. • Avail of all opportunities for additional government and agency grant funding. • Quarterly review of Reserves and Investments and annual review of respective policies by FARC and the Board. • Investments management outsourced to RBC Brewin Dolphin Ireland. Bi-monthly update provided during volatile market conditions. • Monthly monitoring of detailed income and expenditure reports against approved budgets.

Risk	Cyber Security & IT Resilience
Consequence	Monetary loss, reputational damage, regulatory action, loss of systems or data.
Controls	<ul style="list-style-type: none"> • IT Security Framework and associated policies in place. • Data stored on secured servers with appropriate access permissions. • Off site, cloud backup in place • Special Olympics Ireland laptops and USB keys are encrypted. • Multi-factor authentication activated for secure Office 365 and for accessing on-premises resources via VPN. • An additional layer of endpoint protection was implemented using the latest Sophos technology – new firewalls and enhanced VPN access. • Huntress Managed Endpoint Detection and Response provided by our IT partner. • Sophos Intercept-X Endpoint Protection from: <ul style="list-style-type: none"> • Malware and viruses • Ransomware protection (Crypto Guard) • Exploit protection.

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 O'Brien

Brendan O'Brien
Director

Donal Courtney

Donal Courtney
Director

Date:

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 2024, 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 2024 and of its surplus for the year then ended;
- have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report.

We are independent of the company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

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

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the directors' responsibilities statement set out on page 82, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

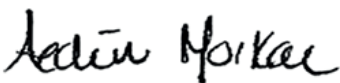
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Irish Auditing and Accounting Supervisory Authority's website at:

http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf. This description forms part of our auditor's report.

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

Our report is made solely to the company's members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.



Aedín Morkan
for and on behalf of Forvis Mazars

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

Date:

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	2024 Restricted Funds €	2024 Total Funds €	2024 Total Funds €	2023 Restricted Funds €	2023 Unrestricted Funds €	2023 Total Funds €
INCOME FROM:							
Donations and legacies	4	619,518	2,863,984	3,483,502	504,082	2,709,152	3,213,234
Charitable activities	5	1,237,674	297,663	1,535,337	1,588,970	338,732	1,927,702
Investments	6	-	112,268	112,268	-	184,586	184,586
Other	7	191,667	68,045	259,712	195,530	40,504	236,034
Donations in kind		-	333,756	333,756	-	392,503	392,503
TOTAL INCOME		2,048,859	3,675,716	5,724,575	2,288,582	3,665,477	5,954,059
EXPENDITURE ON:							
Raising funds	8	-	1,116,315	1,116,315	441	1,302,210	1,302,651
Charitable activities	9	2,076,978	3,056,651	5,133,629	2,203,846	2,628,006	4,831,852
Special projects	11	15,208	35,387	50,595	16,639	38,021	54,660
Donations in kind		-	333,756	333,756	-	392,503	392,503
TOTAL EXPENDITURE		2,092,186	4,542,109	6,634,295	2,220,926	4,360,740	6,581,666
Net unrealised gain on investments	6	-	1,085,695	1,085,695		637,156	637,156
Net (expenditure) / Income before transfers and taxation		(43,327)	219,302	175,975	67,656	(58,107)	9,549
Transfers between funds	24	(2,949)	2,949	-	(6,659)	6,659	-
Taxation	14	-	-	-	-	-	-
NET (EXPENDITURE) / INCOME AFTER TRANSFERS		(46,276)	222,251	175,975	60,997	(51,448)	9,549
FUND BALANCES BROUGHT FORWARD	23/24	971,976	9,377,271	10,349,247	910,979	9,428,719	10,339,698
FUND BALANCES CARRIED FORWARD	23/24	925,700	9,599,522	10,525,222	971,976	9,377,271	10,349,247

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

All income and expenditure derive from continuing activities. The notes on pages 89 to 112 form part of these financial statements.

STATEMENT OF FINANCIAL ACTIVITIES

BALANCE SHEET AS AT 31 DECEMBER 2024

	Notes	2024 €	2023 €
FIXED ASSETS			
Tangible assets	17	83,547	85,081
Investments	18	9,634,953	9,492,405
		9,718,500	9,577,486
CURRENT ASSETS			
Bank and cash	19	1,229,167	1,684,934
Debtors	20	352,672	176,066
		1,581,839	1,861,000
CURRENT LIABILITIES			
CREDITORS: Amounts falling due within one year	21	(439,115)	(795,239)
NET CURRENT ASSETS		1,142,724	1,065,761
PROVISIONS FOR LIABILITIES AND CHARGES	22	(336,000)	(294,000)
NET ASSETS	23	10,525,224	10,349,247
THE FUNDS OF THE CHARITY			
Restricted funds	24	925,700	971,976
Unrestricted funds:			
- General	24	4,315,783	4,093,530
- Designated Fund Friends of SOI	24	-	
- Designated fund	24	5,283,741	5,283,741
		10,525,224	10,349,247

The notes on pages 89 to 112 form part of these financial statements.

The financial statements were approved by the Board of Directors on 8th May 2025 and signed on its behalf by:

Brendan O'Brien
Brendan O' Brien
 Director

Donal Courtney
Donal Courtney
 Director

STATEMENT OF FINANCIAL ACTIVITIES

STATEMENT OF CASH FLOWS

	Notes	2024 €	2023 €
Reconciliation of net income to net cash inflow from charitable activities			
Net income		175,977	9,549
Adjustments:			
Investment income	6	(112,268)	(184,586)
Depreciation of tangible fixed assets	17	50,595	54,660
Movement in fair value of listed investments	18	(1,085,695)	(637,156)
Net expenditure/ income before working capital changes		(971,391)	(757,533)
(Increase)/ decrease in debtors		(176,606)	153,035
Decrease in creditors		(356,124)	(319,311)
Increase in provision for liabilities and charges	22	42,000	42,000
Decrease in stock		-	5,789
Net cash used in charitable activities		(1,462,121)	(876,020)
Cash flows from investing activities			
Investment income	6	112,268	184,586
Payments to acquire tangible fixed assets	17	(49,061)	(60,131)
Purchase of listed investments	18	(2,350,948)	(4,021,845)
Proceeds from the disposal of listed investments	18	3,340,185	3,486,889
Net cash provided by/ (used in) investing activities		1,052,444	(410,501)
Change in cash and cash equivalents		(409,677)	(1,286,521)
Cash and cash equivalents at beginning of financial year		1,704,737	2,991,258
Cash and cash equivalents at end of financial year		1,295,060	1,704,737
Reconciliation to cash and cash equivalents:			
Bank and cash		1,229,167	1,684,934
Cash held for long term investment	18	65,893	19,803
		1,295,060	1,704,737

The notes on pages 89 to 112 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 2024. 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 10 to 72.

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

2. STATEMENT OF ACCOUNTING POLICIES (CONTINUED)

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 year-end 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.

VAT recovered under the VAT Compensation Scheme is recognised as income in the statement of financial activities upon receipt.

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 based on 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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

2. STATEMENT OF ACCOUNTING POLICIES (CONTINUED)

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 & Sport 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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

2. STATEMENT OF ACCOUNTING POLICIES (CONTINUED)

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, such as funds and bonds, 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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

2. STATEMENT OF ACCOUNTING POLICIES (CONTINUED)

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 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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

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.

Going Concern:

During the 2024 year of assessment, the financial statements have been prepared on a going concern basis. This assumes that Special Olympics Ireland 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 continue our recovery from the impacts of 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 as a going concern.

Provisions:

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 2024 is €336,000 (2023: €294,000). 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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

4. DONATIONS AND LEGACIES

	2024 Restricted €	2024 Unrestricted €	2024 Total €	2023 Total €
Sport Ireland	-	1,600,000	1,600,000	1,650,000
JP McManus Charitable Foundation	200,000	-	200,000	200,000
Shaws	-	50,757	50,757	-
Corporate Donations	15,000	466,597	481,597	120,564
Fundraising	46,003	716,630	762,633	1,061,043
Rethink Ireland	125,500	-	125,500	-
Health Service Executive	15,000	-	15,000	16,000
Department of Social Protection- Community Employment Scheme	218,015	-	218,015	145,627
Legacies and Bequests	-	30,000	30,000	20,000
	619,518	2,863,984	3,483,502	3,213,234

Sport Ireland Grant:

Total grants from Sport Ireland amounted to €2,022,135 (2023: €2,355,250) of which €1,600,000 (2023: €1,650,000) being the core grant is disclosed above under note 4 in Donations and Legacies and €422,135 (2023: €705,250) being the project related grants are disclosed under note 5 Income from Charitable Activities.

	Grant Received €	Grant Spent €	Total Reserve €
Core Grant	1,600,000	1,600,000	-
	1,600,000	1,600,000	-

Rethink Ireland:

Total grant from the Rethink Ireland is €125,500 (2023: €Nil). Funding was restricted to the Young Athlete and Coach Development Programmes. This was a conversion of non-financial to financial support as part of the Reach Out Programme.

Health Service Executive:

Total grants from the Health Service Executive amounted to €64,000 (2023: €65,000). This comprises €15,000 (2023: €16,000) which is the grant from the Health Service Executive (West) utilised towards a partial discharge of the Connaught office rent and is disclosed above under note 4 in Donations and Legacies. The remaining €49,000 (2023: €49,000) from Health Service Executive (Dublin Northwest) 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 Department of Social Protection amounted to €218,015 (2023: €145,627). This grant relates to expenditure on the supervisors and participants wages, and related materials in relation to the delivery of the Community Employment Scheme.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5. INCOME FROM CHARITABLE ACTIVITIES

	2024 Restricted €	2024 Unrestricted €	2024 Total €	2023 Total €
Sport Ireland Grants	422,135	-	422,135	705,250
Sport Northern Ireland	589,212	-	589,212	840,189
Health Service Executive	49,000	-	49,000	49,000
Pobal	91,000	-	91,000	91,000
Special Olympics International	29,983	-	29,983	32,408
Special Olympics International (Michael Phelps)	18,724	404	19,128	-
Special Olympics Eurasia	1,022	-	1,022	-
Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media- Capital and equipment programme	17,315	-	17,315	-
Health and Social Care Board	8,373	-	8,373	7,921
Games Fees	-	48,858	48,858	(1,300)
Merchandise	-	-	-	60
Lions Club International	-	-	-	6,974
EU Erasmus Safeguarding Project	10,910	-	10,910	25,456
EU MATP Project	-	-	-	53,772
Affiliation and Participants fees	-	71,591	71,591	(1,345)
Corporate Events	-	163,162	163,162	111,317
New Corporate Partnership Agreements	-	13,648	13,648	5,000
Toyota	-	-	-	2,000
	1,237,674	297,663	1,535,337	1,927,702

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5. INCOME FROM CHARITABLE ACTIVITIES (CONTINUED)

Sport Ireland Grants:

Included under Income from Charitable Activities are a number of project specific grants from Sport Ireland amounting to €422,135 (2023: €705,250).

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 €
Covid-19/ Resilience	67,135	67,135	-
Dormant Account Fund-(Young Athlete)	85,000	85,000	-
Women in Sport	30,000	30,000	-
Sport Ireland Research Grant	15,000	15,000	-
Sport Ireland Volunteers in Sport	60,000	60,000	-
Sport Ireland Local Disability Grant	165,000	165,000	-
	422,135	422,135	-

Pobal Grant:

Included under income from charitable activities is a grant from Pobal for €91,000 (2023: €91,000) which forms part of a three-year multi annual grant of €273,000 which commenced on 1 July 2022. This is a Department of Rural and Community Development grant. This grant is 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 in 2024 is an amount of €17,315 which relates to a Capital Grant to fund the purchase of Sport Equipment.

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

The majority of income, disclosed in note 4 and 5 above, arises in the Island of Ireland. The grants arising outside of the Island of Ireland were received from Special Olympics International and European Union Erasmus+ Programme and amounted to €61,042(2023: €111,636) arising from other countries.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

6. INVESTMENTS

	2024 Restricted €	2024 Unrestricted €	2024 Total €	2023 Total €
Income from investments	-	112,268	112,268	184,586
Movement in fair value of listed investments (Note 18)	-	1,085,695	1,085,695	637,156
	-	1,197,963	1,197,963	821,742

Investment management fees for the year 2024 amounted to €57,041 (2023: €50,111).

7. OTHER INCOME

	2024 Restricted €	2024 Unrestricted €	2024 Total €	2023 Total €
Eir Sponsorship	125,000	-	125,000	125,000
Gala Sponsorship	66,667	-	66,667	66,667
Johnson & Johnson	-	25,000	25,000	-
Vat refund	-	14,322	14,322	4,611
Sundry income	-	28,723	28,723	39,756
	191,667	68,045	259,712	236,034

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

8. EXPENDITURE ON RAISING FUNDS

	2024 €	2023 €
Direct costs	920,637	1,012,570
Support costs	195,678	290,081
	1,116,315	1,302,651

Support costs classified under expenditure on raising funds include a percentage of all central support costs covering, staff and related costs, office rent and premises costs, operations, information technology, human resources, finance, governance and compliance, public relations and communications.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

9. EXPENDITURE ON CHARITABLE ACTIVITIES

2024	Sport Training & Development €	Sport Competition €	Club Programme €	Health Programme €	Games €	Games Onwards €	Total 2024 €
Direct costs	591,637	749,566	1,038,005	379,118	373,686	-	3,132,012
Support costs (Note 10)	573,534	424,608	523,972	157,966	299,671	21,866	2,001,617
	1,165,171	1,174,174	1,561,977	537,084	673,357	21,866	5,133,629

2023	Sport Training & Development €	Sport Competition €	Club Programme €	Health Programme €	Games €	Games Onwards €	Total 2023 €
Direct costs	592,441	590,381	917,617	318,851	344,847	-	2,764,137
Support costs (Note 10)	544,777	368,281	515,938	171,854	301,665	165,200	2,067,715
	1,137,218	958,662	1,433,555	490,705	646,512	165,200	4,831,852

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**10. ANALYSIS OF SUPPORT COSTS FOR CHARITABLE ACTIVITIES**

2024	Sport Training & Development €	Sport Competition €	Club Programme €	Health Programme €	Games €	Games Onwards €	Total 2024 €
Charitable activities:							
Staff and related costs	276,567	203,065	248,768	82,385	169,837	-	980,622
Office Rent and premises costs	40,711	34,680	45,235	6,031	9,047	-	135,704
Operations	67,703	60,449	79,793	9,672	-	-	217,617
IT	42,154	36,448	58,745	9,708	27,681	-	174,736
Human Resources	31,293	26,657	34,770	4,636	6,954	-	104,310
Financial Governance & Compliance	83,834	41,917	41,917	41,917	59,881	21,866	291,332
PR, Marketing and communication	31,272	21,393	14,744	3,617	26,270	-	97,296
	573,534	424,609	523,972	157,966	299,670	21,866	2,001,617

2023	Sport Training & Development €	Sport Competition €	Club Programme €	Health Programme €	Games €	Games Onwards €	Total 2023 €
Charitable activities:							
Staff and related costs	276,932	179,305	258,626	93,212	168,741	-	976,816
Office Rent and premises costs	29,800	25,385	33,112	4,415	6,623	-	99,335
Operations	43,363	38,717	48,009	6,195	3,097	-	139,381
IT	58,749	39,930	68,069	20,169	37,053	-	223,970
Human Resources	52,376	44,617	58,196	7,759	11,639	-	174,587
Financial Governance & Compliance	73,065	36,532	36,532	36,532	52,189	165,200	400,050
PR, Marketing and communication	10,492	3,795	13,394	3,572	22,323	-	53,576
	544,777	368,281	515,938	171,854	301,665	165,200	2,067,715

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

11. SPECIAL PROJECT COSTS

	2024 €	2023 €
Depreciation on capital investments	50,595	54,660
	50,595	54,660

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 to future proof the organisation

12. NET (EXPENDITURE)/ INCOME FOR THE FINANCIAL YEAR

	2024 €	2023 €
Net (expenditure)/ income for the year is stated after (crediting)/charging:		
Depreciation of tangible assets (Note 17)	50,595	54,660
Auditors' remuneration (including VAT)		
- Statutory Audit	22,000	19,078
- Community Employment Audit	922	922
Lease charges	133,355	37,274
Investment income	(112,268)	(184,586)
Movement on fair value of listed investments (Note 18)	(1,085,695)	(637,156)
Exchange loss	3,007	3,748

13. EMPLOYEES

	2024 Number	2023 Number
Number of (full time equivalent) employees during the financial year is summarised as follows:		
Management and staff	74	74
Community Employment Scheme members (part-time staff)	13	7
	87	81

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

13. EMPLOYEES (CONTINUED)

	2024 €	2023 €
Full-time Staff		
Gross wages	3,534,977	3,403,024
Employer PRSI	384,428	366,830
Employer pension contribution	124,445	99,208
Other staff costs	-	39,724
Subtotal	4,043,850	3,908,786
Community Employment Scheme		
Gross wages	216,671	132,883
Employer PRSI	5528	5,002
Subtotal	222,199	137,885
Total	4,266,049	4,046,671

	2024 €	2023 €
60,000-€69,999	11	12
€70,000-€79,999	1	1
€80,000-€89,999	1	1
€90,000-€99,999	2	2
€100,000-€109,999	-	1
€110,000-€119,999	1	-
€120,000-€129,999	-	1
€130,000-€139,999	1	-

In 2024, 17 staff received remuneration over €60,000 (2023: 18 staff). Remuneration reflects total contractual salary and excludes employer pension and PRSI contributions.

Special Olympics Ireland's CEO is paid €131,656 (2023: €127,404) and receives a 10% contribution to the defined contribution pension scheme. The CEO received no other benefits in the current or prior year.

Key management personnel, with salaries in excess of €60,000, received a total of €521,521 in gross salary payments during 2024 (2023: €490,005) and €40,456 (2023: €34,447) in pension contributions. Related employers PRSI contributions payable was €57,758 (2023: €54,145).

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

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 transactions with related parties including directors during the financial year (2023: €nil).

Disclosures relating to key management personnel are included in note 13.

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 €124,445 (2023: €99,208). There was an amount payable held at year-end of €Nil (2023: €741).

17. TANGIBLE ASSETS

	IT Systems & Equipment €	Office & Sport Equipment €	Furniture & Fittings €	Motor Vehicles €	Total €
Cost					
At beginning of year	681,230	224,214	233,192	13,750	1,152,386
Additions	22,193	26,868	-	-	49,061
Disposals	-	-	-	-	-
At end of year	703,423	251,082	233,192	13,750	1,201,447
Depreciation					
At beginning of year	622,816	201,809	228,930	13,750	1,067,305
Charge for the year	37,963	11,284	1,348	-	50,595
Disposals for the year	-	-	-	-	-
At end of year	660,779	213,093	230,278	13,750	1,117,900
Net book value					
At 31 December 2024	42,644	37,989	2,914	-	83,547
At 31 December 2023	58,414	22,405	4,262	-	85,081

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

18. INVESTMENTS

	2024 €	2023 €
Cash held for long term investment	65,893	19,803
Listed investments	9,569,060	9,472,602
	9,634,953	9,492,405
Listed investments:		
Market value at 1 January	9,472,602	8,300,490
Additions	2,350,948	4,021,845
Disposals and related costs	(3,340,185)	(3,486,889)
At 31 December	8,483,365	8,835,446
Movement in the fair value of listed investments:		
Unrealised gain	1,085,695	637,156
Market value at 31 December	9,569,060	9,472,602

The fair value of listed investments was determined with reference to the quoted market price at the reporting date 31st December 2024

19. BANK AND CASH

	2024 €	2023 €
Bank and cash on hand	1,229,167	1,684,934

20. DEBTORS: Amounts falling due within one-year

	2024 €	2023 €
Trade debtors	40,437	-
Prepayments	112,610	157,881
Accrued income	199,625	18,185
	352,672	176,066

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

21. CREDITORS: Amounts falling due within one-year

	2024 €	2023 €
Trade creditors	54,400	84,508
Other creditors	5,257	9,678
Pension liability	4,733	741
PAYE and Social Welfare	93,816	106,605
Accruals	71,536	84,866
Deferred income (see below)	209,373	508,841
	439,115	795,239

Trade creditors and accruals are payable at various dates in the next 12 months in accordance with the suppliers' usual terms and conditions. PAYE and social welfare are payable at various dates over the coming months in accordance with the applicable statutory provisions.

Movements in deferred income are as follows:

	2024 €	2023 €
1 January	508,841	781,195
Credited to SOFA	(448,866)	(714,486)
Deferred during the year	149,398	442,132
At 31 December	209,373	508,841

Deferred income pertains to funding received from Sports Ireland amounting to €182k and CE scheme advances amounting €27k.

22. PROVISION FOR LIABILITIES AND CHARGES

	2024 €	2023 €
Dilapidation provision:		
Balance at beginning of year	294,000	252,000
Movement during the year	42,000	42,000
Balance at end of year	336,000	294,000

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

23. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	2024 Restricted Funds €	2024 Unrestricted Funds €	2024 Total Funds €
Fixed assets	925,700	8,792,800	9,718,500
Current assets	-	1,581,839	1,581,839
Liabilities	-	(775,115)	(775,115)
Total funds	925,700	9,599,524	10,525,224

In respect of the prior year:

	2023 Restricted Funds €	2023 Unrestricted Funds €	2023 Total Funds €
Fixed assets	971,976	8,605,510	9,577,486
Current assets	-	1,861,000	1,861,000
Liabilities	-	(1,089,239)	(1,089,239)
Total funds	971,976	9,377,271	10,349,247

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

24. FUNDS OF THE CHARITY

	Opening Balance 2024	Income 2024	Expenditure 2024	Transfers between Funds 2024	Closing Balance 2024
	€	€	€	€	€
Restricted:					
Club Support & Development Fund	41,936	-	-	(2,949)	38,987
Eastern Region Programme (Irish Town)	1,272	-	-	-	1,272
Friends of Special Olympics Ireland	828,870	-	-	-	828,870
Club Fund	11,992	-	-	-	11,992
Capital Fund	22,036	17,315	(32,522)	-	6,829
Club Governance, Support & Development	-	457,379	(457,379)	-	-
Athlete Leadership	-	67,672	(71,512)	3,840	-
Coach Development	-	204,631	(213,733)	9,102	-
Young Athlete	-	301,982	(301,982)	-	-
Health Programme	-	277,822	(277,822)	-	-
Sports Training and Development	-	204,640	(205,920)	1,280	-
Sport Competition Events	-	292,312	(292,312)	-	-
Grants Onwards to Clubs	-	21,866	(21,866)	-	-
Ireland Winter Games	-	120,463	(120,463)	-	-
World Winter Games	-	67,777	(67,777)	-	-
Fundraising Collection Day	7,014	-	(7,014)	-	-
Women In Sport Fund	14,222	15,000	-	(14,222)	15,000
MATP	41,223	-	(18,473)	-	22,750
Safeguarding Fund	3,411	-	(3,411)	-	-
Total Restricted Funds	971,976	2,048,859	(2,092,186)	(2,949)	925,700
General reserves	4,093,530	4,427,655	(4,208,353)	2,949	4,315,781
Designated Fund	5,283,741	-	-	-	5,283,741
Total Unrestricted Funds	9,377,271	4,427,655	(4,208,353)	2,949	9,599,522
Total Funds of the Charity	10,349,247	6,476,514	(6,300,539)	-	10,525,222

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

24. FUNDS OF THE CHARITY (CONTINUED)

In respect of the prior year:

	Opening Balance 2023 €	Income 2023 €	Expenditure 2023 €	Transfers between funds 2023 €	Closing Balance 2023 €
Restricted:					
Club Support & Development Fund (Formerly Host Town Fund)	11,031	20,000	(575)	11,480	41,936
Paris to Nice Fund	12,480	-	(1,000)	(11,480)	-
Eastern Region Programme (Irish Town)	1,272	-	-	-	1,272
Friends of Special Olympics Ireland	828,870	-	-	-	828,870
Club Fund	7,949	-	-	4,043	11,992
Club Governance	-	357,448	(357,448)	-	-
Athlete Leadership	-	91,088	(87,248)	(3,840)	-
Coach Development	-	117,465	(108,363)	(9,102)	-
Young Athlete	-	170,068	(170,068)	-	-
Health Programme	-	311,753	(308,343)	(3,410)	-
Sports Training and Development	-	337,923	(295,419)	(42,504)	-
Sport Competition Events	-	330,011	(330,011)	-	-
Grants Onwards to Clubs	-	165,250	(165,250)	-	-
Ireland Winter Games	-	61,616	(61,616)	-	-
World Winter Games	-	476	(476)	-	-
Ireland Summer Games	-	-	-	-	-
World Summer Games	-	211,055	(211,055)	-	-
Fundraising Collection Day	-	7,455	(441)	(7,014)	-
Kerry Stars & Lions Club International	-	6,974	(6,974)	-	-
Volunteer Support	-	30,000	(30,000)	-	-
Capital Fund	49,377	-	(16,639)	(10,702)	22,036
Digitisation / IT Support Fund	-	70,000	(70,000)	-	-
Women In Sport Fund	-	-	-	14,222	14,222
MATP	-	-	-	41,223	41,223
Safeguarding Fund	-	-	-	3,411	3,411
Fundraising - Collection Day	-	-	-	7,014	7,014
Total Restricted Funds	910,979	2,288,582	(2,220,926)	(6,659)	971,976
Unrestricted:					
General	4,144,978	3,910,130	(3,968,237)	6,659	4,093,530
Designated Fund	5,283,741	-	-	-	5,283,741
Total Unrestricted Funds	9,428,719	3,910,130	(3,968,237)	6,659	9,377,271
Total Funds of the Charity	10,339,698	6,198,712	(6,189,163)	-	10,349,247

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

24. FUNDS OF THE CHARITY (CONTINUED)

Transfers between funds represents the movement between the restricted and unrestricted funds. The above transfer of funds relates to the Capital Fund for the depreciation, of assets purchased from restricted funding the awarding of setup/development grants from the Club Support & Development Fund, and the recording of unspent restricted funding for the ongoing Women In Sport Fund.

Restricted Funds:

Club Support & Development Fund

These funds are used to support and develop clubs.

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 2024 (2023: Nil).

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 Governance:

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 Athletes 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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

24. FUNDS OF THE CHARITY (CONTINUED)

Ireland Winter Games:

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

Ireland Summer Games:

This fund contributes to the costs of the Ireland Summer Games.

World Winter Games:

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

World Summer Games:

This fund contributes towards the costs of the World Summer Games.

Fundraising Collection Day Fund:

This fund contributes to the cost of our Annual Collection Day.

Capital Fund:

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

Volunteer Fund:

This fund contributes to the costs of the Volunteer Department.

Women In Sport Fund:

This fund contributes to costs of promoting and encouraging women in sport.

MATP Fund:

This fund contributes to the costs of MATP across all SOI Programmes.

Safeguarding Fund:

This fund contributes to the costs of the Safeguarding Programme.

Fundraising – Collection Day Fund:

This fund contributes to the costs of our annual collection day.

Unrestricted Funds

Unrestricted Funds are available to support developments within Special Olympics Ireland five-year strategy.

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 Advancement 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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

25. FINANCIAL COMMITMENTS

Capital commitments contracted but not provided for were nil (2023: €nil).

Operating Leases:

	2024 €	2023 €
Total future minimum lease payments under non-cancellable operating leases are as follows:		
<i>Leasehold premises expiring:</i>		
Within one year	140,099	46,421
Between two and five years	372,222	150,868
More than five years	-	-
<i>Motor vehicles expiring:</i>		
Within one year	72,014	30,395
Between two and five years	137,784	-
More than five years	-	-

26. FINANCIAL INSTRUMENTS

	2024 €	2023 €
The carrying values of the company's financial assets and liabilities are summarised by category below:		
Financial Assets		
<i>Measured at fair value through profit or loss</i>		
Investments (Note 18)	9,569,060	9,472,602
<i>Measured at undiscounted amount receivable</i>		
Trade debtors (Note 20)	40,437	-
Bank and cash on hand (Note 19)	1,229,167	1,684,934
Cash classified in investments (Note 18)	65,893	19,803
	10,904,557	11,177,339
Financial Liabilities		
<i>Measured at undiscounted amount payable</i>		
Trade creditors, pensions, and other creditors (see Note 21)	64,390	94,927
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)	1,085,695	637,156

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

27. 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 39.7% allocation to cash or low volatility bond funds to help mitigate the impact of market volatility.

28. SUBSEQUENT EVENTS

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

29. DONATIONS IN KIND

In 2024, we estimate that we received Donations-in-Kind of €333,756 (2023: €392,503). The nature of the donations in kind are seconded staff, telecommunications, and office accommodation.

30. APPROVAL

The Board of Directors approved these financial statements for issue on 8th May 2025.





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