

Special Olympics
Ireland



Annual Report 2025 and Financial Statements



Annual Report 2025

Table of Contents:

Legal and Administrative Information.....	4
Chairperson Statement	5
CEO Statement	6
2025 At a Glance.....	7
Who We Are.....	7
Our Mission.....	7
Our Vision	7
Our Values	7
Statement on Safeguarding	8
Directors' Report.....	9
Objectives	9
Club Programme.....	11
Sports Training and Development Programme.....	12
Competition Events Programme	15
Games Programme.....	16
Health Programme.....	18
Achievements and Performance	23
Fundraising and Sponsorship	26
Communications and Awareness	28
Future Plans	30

Our People.....	31
FINANCIAL INFORMATION	50
FINANCIAL REVIEW.....	50
DIRECTORS' RESPONSIBILITIES STATEMENT.....	56
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS	57
FINANCIAL STATEMENTS AND NOTES	61

Legal and Administrative Information

Directors:

Brendan O'Brien (Chairperson)

Rose Alice Murphy (Secretary)

Donal Courtney (Treasurer)

Angela Litter

Anne Kiely

Aongus Hegarty

Charlotte Donnelly

Evelyn Bohan

Gary Desmond

Jennifer Holohan

Jillian O'Sullivan

Laura Murphy

Rob Hartnett

Ronan O'Flynn

Other Information:

Company Number: 228545

Charity Number (RoI): 200 16 883

Charity Tax Number (RoI): CHY 7556

Charity Tax Number (NI): IE00009

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

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

Auditors: 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, it is my privilege to present this review of 2025, a year defined by the extraordinary resilience and growth of the Special Olympics Ireland community. Throughout the past twelve months, the dedication of our athletes, the support of their families, the tireless commitment of our volunteers, and the professionalism of our staff have demonstrated the profound impact on our movement.

2025 represented a significant milestone: the conclusion of our 2021-2025 Strategic Plan. Over the past five years, the Board has remained steadfast in its commitment to providing foresight and stability. We are proud to state that we have achieved our strategic goals while maintaining an unwavering focus on safeguarding, transparency and good governance. These pillars ensure that Special Olympics Ireland remains a trusted and sustainable organisation.

Our athletes continue to define what is possible, even on a world stage. The World Winter Games in Turin stood as a testament to this, as Team Ireland athletes competed with determination, team spirit, and finely-honed skill. These performances are a result of years of finely-honed skills, discipline, and strong support structures.

Furthermore, our development programmes – Young Athletes, Healthy Athletes, and Athlete Leadership – have seen measurable expansion. By integrating health and leadership into the sporting experience, we are fostering the holistic development of our athletes.

The strength of our movement lies in its local roots. At the close of 2025 there was a total of 236 clubs, including 15 Inclusive clubs offering inclusive sporting opportunities. The Volunteer Awards event held in Dublin in September paid tribute to the backbone of our movement, the many dedicated volunteers who work directly with athletes in a spirit of warmth and support. Our grassroots structure of clubs was strengthened this year by a renewed focus on support and growth. I would like to thank all affiliated clubs for the vital work they do in making sports training and competition accessible to children and adults with intellectual disabilities across the island.

Our mission, from local club level to headline programmes, would not be possible without the critical support provided by our funding partners, 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 including eir, Gala Retail, Aer Lingus, Shaws, Stena Line and Sports Direct as well as philanthropists including Denis O'Brien as Chair of the Council of Patrons, and the JP McManus Pro-Am Fund.

I am always delighted to interact with the inspiring athletes, families and volunteers at Special Olympics Ireland events throughout the year. Their voices and input are vital, and this is reflected in the continued emphasis on Athlete Leadership and the Athlete Voice Group, which are practical expressions of our commitment to genuine inclusion where everyone has a voice.

We would like to wish all Special Olympics Ireland athletes continued camaraderie, community, and fun at your events, competitions, and clubs. Being part of a sports club is a fantastic way to make new friends and have new experiences, while you are supported by your club and event volunteers. Thank you for inspiring our mission into 2026.



Brendan O'Brien
Chairperson

CEO Statement

2025 was a year full of milestones and impressive achievements, in which Special Olympics Ireland athletes were supported to compete, achieve, learn, and grow. Our movement, powered by dedicated volunteers, staff and partners, continued to build a strong foundation for future progress. Some of the important events and achievements were:

- **World Winter Games in Turin, Italy:** The World Winter Games in March saw Team Ireland compete in Alpine Skiing and Floorball. Highlights included the appointment of the first athlete, George Fitzgerald, to a management team of a World Games as Assistant Floorball Coach. These Games also saw the first Special Olympics Ireland athlete to compete in advanced-level Alpine Skiing.
- **Preparation for the 2026 Ireland Summer Games:** The Special Olympics Ireland Games will be held in June 2026, and the Games will be the largest inclusive sporting event in the country. Athlete selections took place following Regional Qualifying Competitions, and Regional Management Teams were selected to oversee planning and preparation.
- **HealthFest:** As part of European Week of Sport and supporting our Women in Sport programme, HealthFest was held on 28 September. This dynamic day of workshops was delivered in conjunction with Mental Health Ireland, Breast Cancer Ireland, Safefood and Weightlifting Ireland. 56 athletes attended and improved their knowledge of all aspects of health.
- **Women in Sport Week:** Women in Sport Week 2025 demonstrated and built on improvements in female participation and leadership. The Women in Sport Leadership Programme, Coaching Teenage Girls Workshop, and events like HealthFest were all testament to our focus and intent to uplift female involvement in Special Olympics Ireland as part of our Women in Sport Action Plan.
- **Young Athletes Programme:** The Young Athletes programme grew significantly in 2025. Three new Young Athletes Clubs were set up, and 34.5% more Young Athletes participated than in 2024. Four regional Young Athletes festivals were held in 2025 with 135 athletes participating. In May, a Young Athletes Impact report was launched measuring impact so far and providing evidence for future efforts.
- **Volunteer Awards:** The vital contributions of our volunteers were celebrated and recognised at the Special Olympics Ireland Volunteer Awards event on 14 September. The event was a moving experience which featured many inspiring stories from nominees and award recipients, fitting the theme of "Tell Your Story – Spread The Word".
- **Club and Regional Activity:** 6,037 registered athletes participated in different sports activities over the year, from grassroots club events and competitions, to 'Come and Try' days, sports development opportunities and interclub events.
- **Delivering our Strategic Goals:** The final year of the 2021-2025 Strategy saw us making progress on multiple important fronts. Our learnings from this process will inform our planning throughout the 2026-2028 strategic period.

2025 marked the retirement of outgoing CEO Matt English, who demonstrated incredible dedication, vision and passion for Special Olympics throughout his years of service. I would like to thank Matt for his leadership, and for his support as a colleague over the years. I was honoured to become CEO in the latter half of the year, and I am committed to driving Special Olympics Ireland forward to transform lives through sport.

Thank you to all Special Olympics Ireland athletes, volunteers, supporters, and partners. Together with our staff and Board of Directors, you are playing your part in creating a truly inclusive future.



Karen Coventry
CEO

2025 At a Glance

236 Affiliated Clubs		Distribution Across Regions	
Community Sports Clubs	155	Eastern	48
ID Services	24	Connaught	61
Special Schools	16	Leinster	25
Inclusive Clubs	15	Connaught	54
Young Athletes Clubs	26	Ulster (NI37/ROI11)	48

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
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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
- social and leisure opportunities for athletes

Statement on Safeguarding

Safeguarding remains central to all activities within Special Olympics Ireland and underpins our commitment to providing a safe, inclusive and athlete-centred environment for all participants, volunteers and stakeholders.

We continue to operate in full compliance with Children First legislation in the Republic of Ireland and align our practices with sectoral standards through ongoing engagement with Sport Ireland, Sport Northern Ireland, the NSPCC Child Protection in Sport Unit and the Health Service Executive, to continue to meet legislative requirements and industry standards.

During 2025, we focused on strengthening compliance oversight, volunteer training, policy review and risk management processes across all levels of the organisation. Safeguarding concerns were managed in line with established procedures, ensuring appropriate and timely action where required.

Athlete welfare and voice remain central to our safeguarding approach. We continue to promote open reporting pathways and a culture where concerns can be raised confidently at club, regional and an all-island level.

Looking ahead, our priorities remain clear: maintaining full compliance, strengthening governance oversight, embedding athlete voice in decision-making, and preparing for future developments in adult safeguarding legislation. Through continuous review and stakeholder engagement, we remain committed to fostering a safe culture of openness, inclusion and well-being throughout the organisation.

'Safeguarding is everyone's responsibility'. We want all stakeholders to understand why we have policies and procedures in place and to fully endorse Safeguarding ensuring best practice and a safer culture. We appreciate the additional administrative and training requirements placed on our volunteers and their support is vital to enhance Safeguarding practice and meet compliance regulations.

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 2025.

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 ninth year of adoption of the Charity SORP (FRS 102) in these financial statements.

Objectives

The objective of Special Olympics Ireland is to provide 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, health education and screening and athlete leadership opportunities so that persons with an intellectual disability will have the opportunity to:

- participate in sport; and
- 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 eir, or Telecom Éireann as it was known then in 1995, 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 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. 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 trained, 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 (Inclusive¹). Athletes may train from 4 years of age upwards and may participate in competitions from eight years of age. There is no upper age limit.

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.

Our Sports

Special Olympics Ireland offers sports training and competition across 15 official sports, as well as the Motor Activities Training Programme. Sports training in clubs is organised by coaches and volunteers. In competitions, an athlete's ability is the primary factor in divisioning Special Olympics competitions. The ability of an athlete or team is determined by an entry score from a prior competition or the result of a seeding round or preliminary event at the competition itself. Other factors that are significant in establishing competitive divisions are age and gender.

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.

Sports offered in the programme are as follows: alpine skiing, athletics, basketball, badminton, bocce, bowling, equestrian, floorball, football, gymnastics, golf, kayaking, pitch and putt, swimming and table tennis and Motor Activities Training Programme.

¹ An Inclusive Club is an affiliation status offered by Special Olympics Ireland to National Governing Body (NGB) clubs within the community that are currently offering or looking to offer sport to children and adults with an intellectual disability.

Club Programme

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.

Young Athletes Programme

The Young Athletes Programme is a play and sport activity programme for children with 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.

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.

10 new clubs affiliated during 2025, including two Special Olympics Community Sports Clubs, one Intellectual Disability Centre, three Special Schools, three Young Athletes Clubs and one Inclusive club. An existing affiliated club also introduced the Young Athletes Programme to their club activities, offering local young athletes access to join their club.

A key focus in 2025 was to expand training materials to support club volunteers in their day-to-day management of club activities and to offer training to club volunteers to expand their knowledge in area of governance and compliance. Resources developed included: Best practice for Managing Club Finances, Tips and Resources for Recruiting and Managing Volunteers, Safeguarding Your Club, JustGo Membership Champion Training, Social Media Training for Clubs, First Aid training and Selections and Advancement Information Webinar.

In September, the first-ever “Club Week” was established, with the focus throughout the week on delivering training, sharing information and support materials with club volunteers to support them in their role. Over the week, 111 club volunteers engaged across seven different sessions.

The online affiliation system, now in its second year, was very successful, with clubs responding promptly to completing the required task. The membership system is becoming more embedded in supporting club administration and management and we hope clubs are starting to see the advantages of a live membership system. By year end, 236 clubs renewed their affiliation, through an online process.

Young Athletes Programme

Three new Young Athletes Clubs were set up in 2025. By end of December, 26 active Young Athletes clubs and schools were offering a programme to young athletes within local communities across the island of Ireland. These clubs support the delivery of play,

sports activities and fundamental movement skill development to 495 (increase of 34.5% increase in participation from 2024) athletes with an intellectual disability aged 4-12 years.

During the year, to ensure the long-term sustainability of the programme, increase capacity and knowledge of the programme and to learn from practitioners in the programme, a Young Athletes Development team was established with seven representatives across the five regions who met on a quarterly basis.

Training opportunities offered during the year saw 109 volunteers coaches complete the Coaching Young Athletes course. A Continuous Professional Development course to upskilling existing Young Athlete coaches was delivered – Course title was: Observing, detecting and correcting errors in fundamental movement skill performance was launched onto the Learning Management System. Almost 100 parents, from seven Young Athletes clubs, completed 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.

A Young Athletes Impact report was launched in May 2025. This report ([Young Athletes Impact Report](#)) looked at the impact of the programme since its introduction and captured areas for focus going forward. This report contributed to the analysis and review of the Youth Pathway during 2025, with Special Olympics Ireland investigating sports that Young Athlete graduates are transitioning into when they are ready to move on to sport specific activities. The top three sports identified were Athletics, Basketball, and Swimming. In 2026, we will work towards providing clubs with written guidance on supporting Young Athletes as they transition from the programme into sports specific training.

Special Olympics Ireland is grateful for the collaboration and support received from three University partners - Dublin City University, Maynooth University and University of Alberta, Canada. Their input is greatly shaping the development of sport offerings in the programme.

Athlete Leadership Programme

A review of the Athlete Leadership Programme took place during the year. The review indicated a need to revisit the Athlete Leadership Awards requirement, update the curriculum and to re-launch in 2026. Athlete leaders have and will continue to play a role in the development of this work, adding valuable feedback and input into the project as it progresses. There was wide engagement of athlete leaders across the programme during the year, with the current team of Fitness Captains and Health Messengers active in delivering fitness activities and health messages in clubs and at programme level. 23 new athletes were trained as Fitness Captains during the year and a further 12 athletes successfully completed a Basketball Table Officials Course; this will open opportunities for these leaders to take on a key role as a volunteer at basketball competitions in the future.

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.

2025 marked a year of significant progress in coach development, education and training of officials, volunteer upskilling, and athlete participation. Throughout 2025, the programme focused on strengthening quality pathways, expanding learning opportunities, enhancing alignment with National Governing Bodies, and increasing visibility through European projects and Women in Sport initiatives.

Special Olympics Ireland has been a key partner in an Erasmus+ funded project to support and enhance the Motor Activities Training Programme (MATP), working in partnership with Disability Sports Netherlands and Special Olympics Slovakia. The project has been a three-year collaboration which has resulted in the creation of new programme activities and investment in modern equipment and signage to enhance programme quality and accessibility. Training for MATP Coaches has been updated, with coaching videos now available online on YouTube and www.specialolympics.ie. A new MATP Activity Guide provides additional support for coaches. The outcome of the project is that Special Olympics Ireland now has a vibrant and exciting MATP programme to offer to our athletes. The new MATP Programme will be showcased at the 2026 Special Olympics Ireland Games and officially launched later in 2026.

Coach & Officials Education

In 2025, a total of 19 coaching courses, workshops and Continuous Professional Development (CPD) sessions were delivered across the island of Ireland. These opportunities supported volunteers at all stages of their journey and reinforced our commitment to quality and accessible coach education. With a focus on Youth Volunteer Engagement, 47 Dublin City University students completed an Introduction to Coaching in Special Olympics and a six-week placement in Special Olympics Eastern Region and Leinster Region clubs.

Two Michael Phelps Foundation IM Coach Level 1 & 2 were delivered. 25 athletes completed the Weightlifting Taster Session and Swim Clinic run in conjunction with the swim training course.

Special Olympics Ireland increased its capacity to train coaches through the Recognised Prior Learning Pathway for the Coach Developer Course, with two Coach Developer candidates completing Sport Ireland training in 2025. A further two volunteers were trained and qualified as Coach Developer Assessors.

Courses Delivered in 2025	Delivered By	Volunteers Trained	Male	Female
Introduction to Coaching in Special Olympics	Special Olympics Ireland	81	27	54
Coaching Educators – CPD	Special Olympics Ireland	12	6	6
Coaching Children Course/ Coaching Young Athletes	Special Olympics Ireland	109	31	78
Coaching Teenage Girls	Special Olympics Ireland	26	3	23
Golf Leader Course	Special Olympics Ireland	23	12	11
Introduction to Bocce	Special Olympics Ireland	8	1	7
Basketball Referee course	Basketball Ireland	6	5	1
Basketball Table Officials Course	Basketball Ireland	12	6	6
Introduction to Bowling	Irish Tenpin Bowling Association	12	2	10

Introduction to Floorball	Special Olympics Ireland	8	1	7
Bocce Officials Online Course	Special Olympics Ireland	20	4	16
Swimming IM Champion Michael Phelps	Special Olympics Ireland/Special Olympics International/SOEE	37	12	25
Athletics Field & Track Events - CPD	Athletics Ireland	9	1	8
Equestrian Judges - CPD	Special Olympics Ireland	20	2	18
Equestrian Judges online module	Special Olympics Ireland	6	2	4
Women in Sport Leadership Programme	Special Olympics Ireland	5	0	5
ID Module 1 Introduction to Intellectual Disabilities	Special Olympics Ireland	10	3	7
ID Module 2 Supporting People with Intellectual Disabilities to Communicate	Special Olympics Ireland	6	1	5
ID Module 3 Relationships and Sexuality	Special Olympics Ireland	1	0	1
Total Coaches trained		411	119	292

With the growth in number of Inclusive Clubs affiliating, Special Olympics Ireland offers volunteers in the NGB Clubs access to training modules to support them in their work with children and adults with an intellectual disability. Five Intellectual Disability modules are available, and 17 volunteers completed one or more modules in 2025.

Women in Sport Week 03–09 March 2025

Women in Sport Week 2025 showcased the growth of female participation and leadership. Key Highlights included:

- Five female volunteers completed the Women in Sport Leadership Programme.
- 20 coaches completed the Michael Phelps IM Coach Level 2 course and 3 female athletes completed the swim clinic.
- Seven coaches completed the Coaching Teenage Girls Workshop.

European Football Week 23–30 September 2025

2025 marked the 25th Anniversary of establishment of European Football Week. Special Olympics Ireland marked the event with a focus on women's football. 14 attended a Football Development Day held in South East Technological University, Carlow. An outcome of the event has resulted in two new women's football teams established in Carlow and Dundrum.

European Week of Sport 23–30 September 2025

European Week of Sport showcased multi-sport development, learning, and collaboration as follows:

- Equestrian Judges Online CPD training launched, with six participants completing the online module.
- Ten Pin Bowling Lane Officials Course launches, with three participants completing the online module.
- Collaboration with Get Ireland Walking to produce an Access for All Day video with athletes Fiona Byrne and Niall Corcoran the main stars.

- Delivery of Michael Phelps IM Coach Level 2 Course with 17 coaches and 13 athletes participating in the course, weightlifting taster session and swimming clinic
- Athletics Track & Field Events CPD training, with nine participants.
- HealthFest event held in Munster Technological University Cork, with 58 athletes attending from the Munster region, including male attendees for the first time.
- Golf Leader training delivered to 14 participants in Carton House, Golf Ireland HQ, as part of our partnership with Golf Ireland.
- An eight-week Basketball Programme was held with Active South Dublin.
- A training session was held with Weightlifting Ireland with 12 athletes participating in the programme.

European Basketball Week 25 November – 3 December 2025

During the celebration of European Basketball Week the following events were hosted:

- Regional basketball sessions delivered to over 130 athletes.
- Showcase event was held at Technological University Dublin, Tallaght, with 20 athletes participating.
- A Basketball Refereeing course delivered with 10 athletes taking part in demonstration game.

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.

2025 was year three of the four-year Competition Advancement Cycle and provided an opportunity to implement new competition formats that emerged as a result of the Review of the Competition Programme project.

In 2025, a new format was introduced in which three to five regions were grouped together to compete in a single combined event, replacing the previous approach of holding five separate regional competitions with very small participant numbers. This format was applied to Badminton (all five regions), Equestrian (three regions), Golf (all five regions), Artistic Gymnastics (all five regions), Kayaking (all five regions), and Table Tennis (three regions held their own event and two combined). In total, 1,068 athletes took part in these competitions.

The piloting of these combined events delivered some great successes and a lot of learnings. The Golf Competition, held on the Jameson Links course in Portmarnock was a significantly successful event, with 119 golfers out on the course. The Kayaking Competition held in Lough Rinn, Leitrim, with 80 athletes competing, included doubles and unified doubles events for the first time in the Special Olympics Ireland programme. Some events had higher than anticipated entry levels – Badminton and Table Tennis - as the new membership system, introduced post-COVID, was still a work in progress and these events presented challenges in the format that was selected. A full review of the process will begin in quarter 4 in 2026.

Highlights from these events:

- Unified Doubles offered in kayaking for the first time in Special Olympics Ireland's history.
- Another first included the addition of a jumps event in the equestrian programme.
- In the golf event, held on 30 June on the prestigious Jameson Links course in Portmarnock, one of the golf athletes came in just 3 over with 75 shots on the par 72 course in challenging windy conditions.

Sport Participation Numbers at events in 2025			
Sport	Male	Female	Total
Artistic Gymnastics	67	96	163
Athletics	651	358	1009
Badminton	139	64	203
Basketball	532	344	876
Bocce	364	250	614
Bowling	448	257	705
Equestrian	46	48	94
Floorball	64	52	116
Football	535	27	562
Golf	264	82	346
MATP	125	71	196
Swimming	460	259	719
Table-Tennis	96	70	166
Kayaking	64	32	96
Total	3,855	2,010	5,865

During the year, a club from the Leinster Region participated in a European Football Invitational event held in Reus, Spain. Another club, from the Munster Region, took part in a European Swimming Invitational event in Monaco. These events provided a great opportunity for athletes to gain an international competition experience.

Games Programme

The Special Olympics Ireland Games programme provides athletes with the chance to participate in multi-day residential competitions at both All-Ireland 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 2025 in the Games programme were:

- 2025 Special Olympics World Winter Games Turin
- Preparation for the 2026 Special Olympics Ireland Summer Games, Dublin, in June.

2025 Special Olympics World Winter Games Turin, Italy

The World Winter Games took place from 8 – 16 March 2025, saw over 1,500 athletes from 103 countries compete in eight winter sports, showcasing the dedication, talent, and unbreakable spirit of athletes with intellectual disabilities.

Ireland was represented by a team of eight athletes competing in Floorball and six athletes in Alpine Skiing. The athlete delegation was supported by a nine-strong management and coaching team. The delegation undertook months of preparation in their clubs with club coaches, and with the Irish Delegation in preparation for the event. Squad training sessions included sport specific training and elements of the Health & Wellbeing Programme, such as nutrition for sport and Stronger Minds, Happier Lives Programme (a mental health promotion programme to help athletes manage their mental health and to deal with stress and emotions).

A particular highlight for these Games was the appointment of George Fitzgerald as Assistant Coach. George was a member of the Floorball team who competed at the previous World Winter Games in Austria in 2017. In his volunteering role as Assistant Coach, George combined his coaching skills and his player experience to contribute enormously to the incredible performances showcased by the team at the Games. Another Games highlight from Turin was witnessing the first Special Olympics Ireland athlete competing in the advanced level in the Alpine Skiing competition.

Over 75 family members and supporters travelled to support Team Ireland. A team of 42 volunteers from Ireland signed up to fundraise and commit to a week of volunteering at the Games, bringing their well-honed skills and experience to support the Local Organising Committee to deliver the event.

We are thrilled to share the Impact Report from the Special Olympics World Winter Games in Turin 2025 ([World Winter Games Impact Report](#)). The report details how athletes benefited physically and emotionally from the training, programmes, and experience of the Games. The Games had positive impacts on their families, supporters, and their local communities too - showing the importance of our movement which extends beyond the Games to weekly club training sessions at grass-roots level. The results highlight the incredible progress, dedication, and support behind our athletes' journey to the world stage. This is more than sport — it's about inclusion, opportunity, and lasting impact.

Preparation for the 2026 Special Olympics Ireland Summer Games in June

The Special Olympics Ireland Games will be held in June 2026, and the Games will be the largest inclusive sporting event in the country. The event will be a landmark moment for inclusion, celebration, and community, and we look forward to bringing them to life with athletes, coaches, families and volunteers from grassroots communities and clubs across the island.

Plans got underway in 2025 with site visits and final bookings for competition and accommodation. Recruitment for key organising roles was initiated.

On completion of the Regional Qualifying Competitions, each region held an open-invite Selection Evening to select athletes to advance to represent their region and club at the Ireland Summer Games. Running parallel to the athlete selections, each region advertised and selected a volunteer Regional Management Team to oversee the planning and preparation of the regional delegation attending the Games.

Health Programme

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

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.

Health and Wellbeing

The Health and Wellbeing programme aims to strengthen and develop the health skills of athletes, empowering them to make healthy choices that will enhance their involvement and participation in sport. The programme is offered over 3 strands:

Health Promotion - provides accessible health information (designed and developed by people with an intellectual disability) to encourage athletes to pursue a life of health and fitness through physical activity, nutrition, hydration and mental health and wellbeing.

Healthy Athletes - offers a health screening programme, by trained healthcare professionals, for athletes across seven disciplines, in a friendly, informal and more inviting environment.

Healthy Communities - an initiative to create a world where people with intellectual disabilities have the same opportunities and access to health care as people without intellectual disabilities.

Safeguarding

Safeguarding remained a core governance priority for Special Olympics Ireland throughout 2025, with significant progress achieved in organisational capacity, policy assurance and sector leadership.

Training delivery continued, with 966 volunteers completing safeguarding training in 2025.

Development of an updated learning Safeguarding Module is currently being progressed by Sport Ireland and will be fully supported by Special Olympics Ireland upon completion. This initiative reflects a strategic shift toward more accessible, scalable training models while maintaining rigorous safeguarding standards.

In parallel, Joint Vetting Agreements and Memorandums of Understanding were agreed with other National Governing Bodies, reducing administrative duplication while preserving the integrity of compliance processes.

Special Olympics Ireland continues to maintain its representation, through the Disability Federation of Ireland, on multiple expert groups convened by the Health Service Executive, including the Adult Safeguarding Reference Group and advisory structures supporting the introduction of the Online System for Adult Safeguarding (OSAS). This engagement positions the organisation not only to anticipate legislative and system developments, but to influence them in a manner that reflects the lived experience of our athletes. Continued and improved relationships with the various agencies expands our knowledge and capabilities and the supports we can provide to our Athletes.

Internally, plans were drafted to continue to upskill staff members from a Safeguarding perspective with a roll out of training in early 2026. Plans were also drafted to deliver updated training to our Club Committees in 2026 with regard to Safeguarding and Sports Inclusion.

Collectively, these developments demonstrate a transition from foundational compliance toward a more mature safeguarding model characterised by strengthened oversight, sector engagement, preventative education and advocacy. Safeguarding within Special Olympics Ireland is now firmly positioned as a strategic enabler of safe participation, athlete voice and organisational integrity.

The table below outlines the number of courses delivered over 3 courses, with 966 volunteers trained over the year.

Course	No. of Courses Delivered	No. of Participants Trained
Safeguarding 1	51	817
Safeguarding 2	8	83
Safeguarding 3	8	66
Totals	67	966

Health & Wellbeing Programme

The Health and Wellbeing Programme takes a holistic approach to supporting athletes with intellectual disabilities to live healthier, more independent lives. Through inclusive, easy-to-understand health education, athletes learn about topics such as nutrition, hydration, physical activity, emotional wellbeing, and personal hygiene. Self-care, mental wellbeing and advocacy is the focus of the Breast Health Awareness and Stronger Minds, Happier Lives elements.

Programmes like Health@Play introduce these concepts at a young age, while community-based sessions empower athletes to build healthy habits within their clubs and everyday routines. It also includes the Healthy Athletes Programme, which offers free, friendly health screenings in areas such as vision, hearing, dental care and fitness to identify unmet needs and promote preventive care. By combining education, screening and support, the programme helps athletes make healthier choices, build resilience, and improve overall quality of life.

Health Activities 2025		
809 athletes reached through all health activities, delivered through community clubs, schools and services.		
	No. Athletes Reached	Activity
Healthy Athletes Screening	297	A total of 297 screenings delivered at 13 events, and service days in Fit Feet, Fun Fitness, Health Promotion, Special Smiles and Healthy Hearing
Breast Cancer Education and Awareness Workshops	91	9 Breast Cancer Awareness workshops delivered 91 athletes reached

Stronger Minds, Happier Lives and Tackle Your Feelings	38	2 clubs and Team Ireland completed the full 5-module programme, combined with a post Games workshop – 38 athletes reached
Health@Play	137	137 athletes from 6 clubs and 1 special school
Health Education 5 Ways to Wellbeing Nutrition for Health Resilience Health Promotion Programme	157	157 athletes took part throughout the year in workshops and programmes aimed at improving health knowledge and self-care
Health Messengers	10	10 health messengers active through the year Co-delivery of programmes Speaking at webinars and conferences Participation in advocacy events Contribution to health professional education Completion of SO International training
Fitness Captains	23	23 athletes trained in the role of a Fitness Captain within their club, learning to deliver warmups, cool downs and health tips to their teammates 9 existing Fitness Captains completed a CPD
HealthFest	56	56 athletes participated in 4 workshops

Healthy Athletes and Health Professional Training Collaborations

Central to the success of the Healthy Athletes screening programme are collaborations with universities that train future health professionals to deliver high-quality, inclusive care.

During 2025 we partnered with seven universities, resulting in 80 healthcare profession students receiving education and training and direct engagement with the programme. The continuous work in collaborating with health professional training institutions expanded and included the following institutions in 2025: medical and physiotherapy schools (Royal College of Surgeons Ireland), nursing programmes (Trinity College Dublin), dental and audiology schools (University College Cork), Podiatry Schools (National University of Galway and University of Ulster), Health Science, Performance and Nutrition (University of Ulster and Dublin City University).

For athletes, these collaborations help close persistent gaps in health access. People with ID experience higher rates of undiagnosed and untreated health conditions and often face barriers such as limited provider training, communication challenges, and stigma. Healthy Athletes screenings provide free, high-quality evaluations in a welcoming environment designed specifically for individuals with ID. Athletes receive immediate feedback, referrals, health education, and, in many cases, essential equipment such as glasses or mouth guards.

For universities and students, the impact is equally profound. Participation in the Healthy Athletes Programme offers hands-on clinical experience that cannot be replicated in a traditional classroom or clinic setting. Students learn to adapt communication styles, build trust, and deliver patient-centered care to individuals with diverse needs. These experiences strengthen clinical competence while also fostering empathy, cultural humility, and confidence in treating patients with disabilities.

Golisano Award

Ulster University was recognised with a 2025 Global Golisano Health Leadership Award, one of only seven recipients worldwide, in acknowledgement of its contribution to improving health equity and support for people with intellectual disabilities through its partnership with Special Olympics Ireland.

Sargent Shriver Global Messenger Margaret Turley (from Ireland) presented the Award to Professor Cathy Gormley-Heaney, Provost at Ulster University, at the Golisano Foundation's 40th anniversary celebrations in Rochester, New York. The Provost of Ulster University endorsed her support for the ongoing collaboration:

"Our partnership with Special Olympics Ireland has provided training and practical experience for our students and healthcare professionals and supported community outreach work and health screenings. In addition, our research and advocacy work has informed the ongoing work of Special Olympics Ireland."

HealthFest

The Munster Region played host to this year's HealthFest in September, offering a super programme of health-focused workshops delivered in collaboration with our partner organisations to support athlete wellbeing.

As part of European Week of Sport and supporting our Women in Sport programme, this was attended by 37 female athletes and 19 male athletes. Mental Health Ireland led a workshop focused on "Ways to Wellbeing," offering practical strategies and discussion around emotional health, stress management and resilience. Breast Cancer Ireland ran their interactive Breast Cancer Awareness sessions, empowering athletes with confidence and knowledge on this topic.

Safefood hosted workshops on healthy snacking, discussing balanced diet choices and offering a delicious range of snack options for athletes to sample. Weightlifting Ireland introduced the athletes to resistance and strength training, teaching basic lifting techniques, with everyone delighted to have a go. Our Dental Health Awareness stand, hosted by University College Cork School of Dentistry, gave our dental students an opportunity to share tips and skills on good dental habits with the athletes.

The day concluded with a panel discussion on training and preparation for competition and beyond, with top Munster Hurling and Basketball players and one of our longest serving coaches. The atmosphere was fabulous throughout the day, with athletes diving into everything, meeting friends and walking away with some positive messages on all aspects of health

Special Olympics Rosemary Collaboratory Research Project

Following on from the launch of the Rosemary Collaboratory Global Report “Focusing on the invisible”, Special Olympics Ireland hosted an insightful webinar providing updates from the Rosemary Collaboratory initiative in Ireland, an evidence-building and advocacy effort designed to identify and tackle systemic barriers within health systems that prevent equitable access to care for individuals with ID. Ireland is one of 11 sites participating in this global project, funded and led by Special Olympics International. The session was attended by health professionals, advocates, care givers, families and Special Olympics stakeholders to reflect on progress, share Phase 1 findings from health system assessments, and discuss strategies for policy and practice change.

Speakers highlighted how the information gathered on barriers faced by people with ID when accessing care, such as communication challenges, lack of provider training, and gaps in data collection, will inform actionable recommendations that are being implemented in phases 2 and 3 of the project.

In addition to the webinar, representatives from the Rosemary Collaboratory presented at the Down Syndrome Ireland Conference. This event, held in Dublin, brought together experts, caregivers, family members, clinicians, and advocates to focus on supporting the health and wellbeing of adults with Down syndrome.

The conference session underscored how collaborative research and advocacy efforts - such as those emerging from the Rosemary Collaboratory - can inform practical strategies to improve healthcare access, enhance communication between providers and individuals, and support the broader adoption of inclusive health practices tailored to the needs of people with Down syndrome and other intellectual disabilities.

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

Progress on 2025 Key Performance Indicators

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

Key Performance Indicators for 2025

Support and manage Team Ireland's participation in 2025 World Winter Games, Turin

✓ Complete. A team of 8 players in Floorball and 6 skiers in Alpine Skiing, supported by a team of 9 management and coaching team members.

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, Table Tennis, Open Water Swimming).

✓ Complete, with learnings captured from their implementation

Introduce Unified Kayaking and offer at a qualifying event

✓ Unified kayaking event was offered at the Regional Qualifying event in July 2025 with 18 athletes and their unified partners participating.

Expand the Inclusive Club Model with two further sports

✓ Two new Memorandum of Understanding signed with Table Tennis Ireland and Hockey Ireland and discussions underway with three other National Governing Bodies.

Six Inclusive Clubs to take part in qualifying events across the sports of basketball, gymnastics, kayaking or badminton

✓ Inclusive clubs participated in badminton (1), basketball (2), gymnastics (2) and kayaking (1).

Introduce new Young Athlete and deliver regional Young Athletes Festivals

✓ 3 new community clubs and 1 school have come on board to deliver the Young Athletes programme.

✓ 4 regional Young Athletes Festivals were held with 135 participants in attendance

New Special Olympics Community Sports Clubs

Region	2025 - New Special Olympics Community Sports Clubs
Connaught	Sligo Special Olympics Swimming Club
Munster	Leeds AFC Special Olympics Sports Club

New Intellectual Disability Service

Region	2025 - New Intellectual Disability Service
Connaught	Starling Centre

New Schools

Region	2025 - New Schools
Eastern	Cheeverstown School
Leinster	St Francis Boys National School
Ulster	Rossmar School (Young Athletes)

New Young Athletes Clubs

Region	2025 - New Yung Athletes Community Clubs
Munster	Dungarvan Warriors Special Olympics Sports Club
Connaught	Erris Special Olympics Sports Club
Munster	West Cork Warriors Special Olympics Sports Club

New Young Athletes Programmes in Existing Clubs

Region	2025 - New Young Athletes Programme in existing Clubs
Connaught	Ballinasloe Eagles Special Eagles

New Inclusive Clubs

Region	2025 - New Inclusive Clubs
Ulster	Ballyshannon 88ers Basketball Club

Goal 2: To support clubs to be resilient and adaptable

Key Performance Indicators for 2025

Online Club Management Training available to clubs

✓ Safeguarding Officer role and Treasurer Role offered role specific sessions

Deliver online Club Governance and Support Forum

✓ Complete, 111 club volunteer attendees

Four Volunteer training videos developed to support club and event role-specific recruitment and training

✓ Complete. 16 videos delivered, with a further 14 in development stages.

Pilot Youth Volunteer Ambassador Programme, supported by 15 youth volunteers

✓ Pilot is not yet underway, initial focus group sessions held.

Deliver Health@Play (Health Education Programme for age 4 to 15) to 5 community clubs

✓ Complete. Programme delivered to 6 clubs and 1 special school, reaching 137 athletes.

Deliver 10 Health and Wellbeing initiatives to athletes

✓ Complete. Exceeded target, successfully providing opportunities to 704 athletes.

Goal 3: To nurture a culture of excellence

Key Performance Indicators for 2025

Develop revised Onboarding Training for new staff joiners

√ Initial Phase complete at offer and appointment phase.

Online Youth Volunteer (15+) Onboarding training module

√ Module drafted, further review required on design elements.

Deliver 4 Regional Athlete Leadership Forums

√ Complete, engagement of 143 athletes and 64 mentors in the forums.

Offer 5 places to volunteers on Women in Sport Leadership Course

√ Complete, one volunteer has stepped up to the role of Head of Delegation for her Region for the Ireland Summer Games.

Online Competition Entries process piloted and tested for implementation in September 2025

√ Delayed implementation. Process developed and testing underway, postponed introduction until late 2026.

External Board Evaluation and training undertaken

√ Tender for service completed, external consultant was appointed and work underway from December 2025, for completion by February 2026.

Looking ahead to 2026

A key focus in the first six months of 2026 will be on the hosting of the Special Olympics Ireland Games in Dublin, in June 2026. Over 1,200 athletes from across the island of Ireland will take part. Deliverables will include training and preparation of the delegations and also recruiting over 2,500 volunteers to take on roles on the Games Organising Committee and in Venue Management Teams to deliver on the Games itself.

Post-Games, selections for Team Ireland athletes and the management and coach team will take place so that preparations for Team Ireland's participation in the 2027 World Summer Games in Santiago, Chile, (16 to 24 October 2027) may start.

In other programme activities, regions will continue to support clubs, volunteer recruitment and registration, and run Competition Events and Development Days. Following the success of its introduction in 2025, Club Week will be held again in September/October period. We plan to roll out the online Event Entry process in latter part of 2026, with testing and piloting to take place during 2026.

2021 - 2025 Strategy

2025 marked the final year of the 2021 -2025 Strategy. The period was a challenging period for athletes, volunteers, clubs, families and staff alike with the onset of the pandemic and the slower post-pandemic return to activity for people with intellectual disabilities.

By the end of 2025, participation levels have continued to grow strongly. This increase is evident across club activities, competitions, and various programme initiatives. The consistent rise in active involvement demonstrates a positive trend in engagement at all levels. Our clubs are building back strong and they are embracing the new technologies introduced.

An area of continuing concern and difficulty remains for many clubs in the retention of volunteers and the recruitment of new volunteers to fill gaps. Without doubt, this will warrant our attention in our next Strategic Plan. Numerous successful initiatives were rolled out over the past five years, and the organisation has made strong investments in its people and technology. However, over the next few years, there is a need to consolidate this work and strengthen the foundations of our programmes and clubs and to embed new technologies.

Fundraising and Sponsorship

Fundraising

2025 saw our fundraising and marketing activities continue to focus on diversification of channels and approaches. We took a long-term approach prioritising sustained growth, resilience, and deepened relationships with stakeholders, donors and partners. The approach we are implementing is showing progress, while requiring more time to grow alternative sources of dependable income to which we have relied on previously. The challenging marketplace for fundraising means we must continue to grow more resilient forms of fundraising less affected by potential economic shocks or future disruptions.

In 2025, market conditions for community fundraising remained challenging. We continued to implement our campaigns and events with a mindset of improved digital, and a data and insights led approach. We strengthened our events and campaigns by developing new microsites, a stronger digital journey to help cultivate deeper fundraising relationships, and trialed new cashless payment apps.

Collection Day

For our largest community campaign, Collection Day, we adopted an increasingly digital-led approach. Digital innovation was central to our work. We introduced a new microsite, improving the supporter journey which helped us to cultivate relationships further with existing and new fundraisers. We also introduced a new app which allowed people to use their phones as tap machines on Collection Day accepting card donations. These changes enabled us to continue to reduce our costs and increase our net income.

Other Successful Events

- Tri Peaks Challenge, Wicklow – 20 June
- Moyvalley Golf Classic, Meath – 13 August
- School and Creche Campaigns

Our campaigns aimed to foster new and strengthen existing relationships and connections. Friendship February and Superhero Campaign are both aimed at creches and primary schools, and we saw some positive results from these audiences with the Superhero Campaign showing more promise with growth in 2025. The improvements we are driving are a result of greater segmentation and targeted communications which enabled us to increase our sign-ups. We then enhanced our stewardship of these sign-ups through our supporter journey and follow up phone calls.

- Volunteer Programme for World Winter Games Turin

The Turin Volunteer Programme was a success overall, delivering an unforgettable experience for our 47 volunteers and raising over €134,000 for Special Olympics Ireland. Well done and a sincere thank you to all volunteers involved.

Corporate Sponsorship & Philanthropy

2025 has been a very busy year of activity with continued growth in this area of our fundraising. We have focused on continuing to work closely alongside our existing supporters, while also looking at new opportunities to engage with corporate and philanthropic prospects.

Throughout 2025 we have also invested in new tools and resources to help with improved pipeline generation, digital presence and brand recognition for a corporate audience. These investments have helped us to become more efficient and engage more quickly and effectively with new prospective supporters.

See more updates and information from our key areas below:

Corporate Partnerships

In 2025 we were delighted to celebrate an incredible milestone in our long-standing partnership with eir. 2025 marked the 40th anniversary of this amazing partnership, making it the longest continuous charity partnership in Ireland, and one of the longest in Europe.

We were also delighted to extend our long-term partnership with Gala Retail for another 4-year term. Gala have been valued sponsors of Special Olympics Ireland since 2015, and we are pleased that they have committed to continuing their support of athletes with intellectual disabilities until 2028.

2025 also saw the introduction of two new multi-annual sponsors in the form of Sports Direct and Stena Line. Both organisations are very passionate about helping us create a more inclusive society across the island of Ireland through sport, and we are very thankful and excited to have them on board until 2028 and beyond.

We are also very grateful for the continued support of Shaws Department Stores, Janssen Pharmaceutical, Golf Ireland, OMC Claims, Safefood, Microsoft, Dell, Matheson, Salesforce, UPS, Insomnia and Aer Lingus.

Corporate Events & Campaigns

Throughout the year, we collaborated with our corporate supporters and Patrons to organise, host, attend and execute a range of events from golf classics to bake sales and sea swims.

Some of the highlights among these events were:

- The Annual Denis O'Brien Golf Classic at the K Club in April, where income reached a new record-high of €123,000 – thank you to everyone involved.
- The Croke Park Abseil Challenge was held on the 20th of June 2025 and was a great success. Hosted in collaboration with eir and their ambassador Declan Hannon, the event saw participants from multiple companies reach new heights and raise over €35,000 in support of Special Olympics Athletes.
- Our corporate supporters were also heavily involved in Collection Day 2025, with over €35,000 coming from our corporate partners and their stakeholders. Special thanks to organisations such as Aer Lingus, Shaws Department Stores, Gala Retail,

eir, Sports Direct, State Street, and FPM / PKF who all supported Collection Day through volunteering or fundraising.

- In 2025, the incredible team at eir went above and beyond in their annual eir challenge efforts, raising over €75,000 in support of Special Olympics Ireland's Young Athletes programme.

Trusts & Foundations

In 2025 we successfully completed year one of our Sports & Wellness fund participation with Rethink Ireland. This strong work will continue into 2026, and we are very thankful and grateful to the entire team at Rethink Ireland for their support.

We are also incredibly grateful to the McManus Family and the team at The JP McManus Pro-Am Fund for their continued support throughout 2025. This funding has been transformed into the lives of thousands of athletes with intellectual disabilities, across Munster and beyond.

Special thanks also to The Community Foundation of Ireland, The Ireland Funds and The AIB Community Fund for their continued support and engagement.

Philanthropy & Legacy

2025 was a year of encouraging growth for our philanthropic programme. We focused on deepening relationships and meaningfully engaging our trusted Council of Patrons, whose continued support, both personally and through their organisations, remains invaluable to our work.

As we approach the 50th anniversary of Special Olympics Ireland and the 25th anniversary of the monumental World Summer Games in Dublin 2003, we have identified Legacy Giving as an area of opportunity to be nurtured and developed in the next phase of our strategy. This can provide long-term, sustainable funding to support our athletes now and into the future.

Communications and Awareness

In 2025, Special Olympics Ireland focused on telling more meaningful and representative stories highlighting the wider impact of our work on athletes, volunteers and communities across the island. This was paired with a renewed focus on communicating impact through data and statistics.

Alongside the global spotlight of the Special Olympics World Winter Games in Turin, the approach helped increase awareness of both our sporting achievements and our year-round programmes including Young Athletes, Motor Activities Training Programme, health initiatives and Athlete Leadership.

These efforts were bolstered by an improving digital presence, with emphasis on systems and practices that leverage data to allow for more precise targeting and conversion. Greater emphasis on athlete voices and community impact contributed to increased media coverage, growth across our social media channels, continued development of our website as a central information hub, and an expanding newsletter reach. These improvements reflect the positive influence of a more balanced and people-centred communications strategy.

Social Media

The Special Olympics Ireland social media community continued to thrive, with a focus on increasing engagement and driving traffic to our website through link clicks. At the end of 2025, we had 98,796 followers across Facebook, Twitter, Instagram, LinkedIn, YouTube and TikTok.

This represents 3,500 more followers than in 2024. Our engagement rate averaged 5.9%, and volume of reactions increased 35% from 2024, with over 55,753 reactions. Click through rate on posts continued to grow from strength to strength with over 19,693 clicks - an increase of 12% on 2024 figures. Social media posts reached over 3.1million accounts. The Estimated Media Value (EMV) for social media stands at €10,605,302 (for an estimated cost of €3.70 per 1000 impressions).

In the News

The media continued to bolster the work of Special Olympics Ireland, with a total of 158 articles published throughout the year worth an estimated €550,000 in AVE (Advertising Value Equivalency).

76% of these were with regional papers (120), and 24% were national (38). 76 were related to Team Ireland athletes at the Turin World Winter Games.

Turin World Winter Games Coverage

The Special Olympics World Winter Games in Turin took place from 8–14 March but coverage began much earlier. This event delivered significant visibility for Special Olympics Ireland, showcasing athlete achievement and promoting inclusion across the island of Ireland. Athlete stories, competitive success and community pride were central themes across coverage.

Media Reach & Volume

Coverage spanned national outlets, regional newspapers, local radio and television, ensuring strong reach across Ireland with more than 75 news pieces including:

- 14 national print/online articles
- 30 regional print/online articles

National Coverage and national broadcast spots (television & radio)	
Irish Independent	12
Sunday Independent	12
Newstalk	4
BBC NI	2
Belfast Telegraph	3
UTV	2
RTE 6 One News (Broadcast)	3
RTE Junior – News	1
RTE News - Online	3
Irish Examiner	1

Newsletter

At the end of 2025, through careful data cleaning, segmentation, and further promotion our Mailchimp audience increased from 29,800 email subscribers in 2024 to 33,208, with

over 26,000 available to email through our newsletter. The open rate for email in 2025 averaged 39%, higher than the industry standard of 34.23%.

Website

Throughout 2025 we collaborated with departmental stakeholders to make gradual improvements to our website, improving search engine optimisation (SEO), navigation, copy and design for 82 pages. Our website had 41,000 visitors in 2025. Sources of this traffic are as follows:

- 52% - search engines (45% Google)
- 22% - directly to the website
- 11% - social media (7.5% Facebook)
- 5% - emails

Average time spent on each page has markedly increased from 37 seconds in 2024 to one minute and seven seconds in 2025, indicating that efforts to improve navigation, impact promotion, and interest pieces were successful. Our most visited pages of 2025 were:

- Homepage
- Find A Club
- Volunteer
- Events
- News

Future Plans

A decision to focus on a 3-year strategic period has been agreed with the Board of Directors; this will facilitate a period of consolidation, foundation strengthening and embedding of technology. Significant change has occurred over the last 5-year period. There has been successful reengagement with athletes, volunteers and clubs, and participation levels are going from strength to strength. New developments and investments made during that period remain in early stages of implementation, such as the Membership System, key digital projects and the Fundraising Strategy.

The shorter strategic period up to 2028 will allow the organisation to embed these initiatives effectively, strengthen engagement with athletes, clubs, and volunteers, and ensure the systems and structures in place are sustainable for the long term. Our focus will also be on sustainable models of participation and inclusion for children and adults with intellectual disabilities in sport.

Other areas of focus will be on developing youth pathways, strengthening volunteer membership to increase capacity, embedding inclusion supports and leveraging technology to deliver sustainable growth. Digital technologies are advancing at a rapid pace, and Special Olympics Ireland needs to embrace these digital opportunities and not fall behind. The next strategy will include the scoping of a Digital Strategy to inform future focus and investments.

A particularly busy calendar of events and projects lie ahead: the 2026 Ireland Games in Dublin, the 2027 World Summer Games in Chile and the celebration in 2028 of the 50th Anniversary of the Special Olympics Programme in Ireland.

In summary, the next three years will serve as a bridge between past transformation and future growth - a phase to consolidate progress and strengthen our foundations. It will allow Special Olympics Ireland to embed existing investments in technology whilst scoping

and developing a digital strategy to help us embrace new technologies and digital solutions that will support our work, enhance our effectiveness and improve digital accessibility for our stakeholders.

The strategy provides space for implementation of the funding strategy, in the context of the post-pandemic recovery, to provide the organisation with a better evaluation of income streams and work towards financial stabilisation ahead of the next 2029 -2033 Strategy.

2028 will mark the 50th Anniversary of the presence of Special Olympics in Ireland, an important and significant milestone to be celebrated. Looking towards the next 50 years, we must consider and plan for societal and environmental factors, present and emerging, that will impact programme delivery, participation, access and growth. Key factors that we know now include rapid technological innovations, evolving societal values that include an increased demand for inclusive opportunities across gender, ethnicity and disability, and also increasing concerns regarding environmental sustainability.

Our People

Our people continue to be one of the organisation's greatest strengths and are central to the successful delivery of our strategy. We remain committed to supporting staff to achieve their potential and to ensuring that our values and culture actively support our objectives. By investing in our people, we aim to cultivate a workplace that attracts, develops and retains talented individuals, enabling them to thrive while contributing meaningfully to our mission.

Our Staff

In 2025, staff turnover stood at 19.1%. While this reflects the continued challenges of a competitive recruitment market, it also highlights our ability to attract strong, high-quality talent. Notably, approximately 50% of leavers moved on for career progression, reflecting both external market pressures and the development of staff capabilities within the organisation.

We recognise the importance of retaining and developing our existing staff and continue to strengthen initiatives that support career growth, engagement and capability development. Encouragingly, 2025 demonstrated clear progression opportunities within the organisation, with two senior management opportunities filled through internal appointments, reinforcing that career development and advancement are achievable pathways for our people. In August 2025, Matt English retired as CEO after 17 years of inspirational leadership and dedication where his tireless commitment to athletes, volunteers, and the mission of Special Olympics Ireland was outstanding. The appointment of Karen Coventry as incoming CEO was enthusiastically welcomed, with Karen having previously served as the Director of Sport. Oisín Jordan, previously Regional Director of Special Olympics Eastern Region, was appointed to the role vacated by Karen, Director of Sport.

A core value, equipped for empowerment, underpins our commitment to building the skills and knowledge required for staff to succeed in an evolving environment. Throughout 2025, we continued to invest in staff development, with additional team members enrolling in Sport Ireland's Digital Skillnet programmes and management development initiatives.

A significant highlight of the year was staff involvement in the Special Olympics Ireland Winter Games in Turin. With an internal appointment to the Head of Delegation role, and

a cross-functional team supporting the Games both on the ground in Turin and from Ireland. This collaboration reinforced our one team value and provided staff with a powerful opportunity to see the impact of their work in action. The Games served as a strong reminder of our shared purpose and the meaningful difference made through partnership with athletes, volunteers and the wider Special Olympics community.

Staff engagement remained a priority in 2025. An annual staff development day was held in early November, providing a dedicated opportunity for staff to contribute to shaping the organisation's new strategy. This event created space for reflection, collaboration and open dialogue, ensuring staff voices informed future direction and priorities. Feedback from staff highlighted strong alignment with the organisation's mission, a shared commitment to continuous improvement, and the importance of clear performance management supported by engaged and visible leadership.

Looking ahead, 2025 marked a growing strategic focus on performance management, leadership engagement and capability development. These priorities will continue to shape how we support staff, build resilience, and strengthen organisational effectiveness. By fostering a culture that is values-led and future-focused, we remain confident in our people's ability to navigate change, embrace opportunity and deliver lasting impact.

Our Volunteers

Recruitment

It has been very encouraging to see the number of new volunteers registering with clubs and at events with Special Olympics Ireland throughout 2025. During the year, 886 new volunteers were recruited.

We recognise that the volunteering landscape has become more challenging in recent years across all organisations. However, we know that the most successful way to attract new volunteers is through strong community networks. In early 2025, we ran a volunteer recruitment campaign, using social media followed by a phone call initiative. While the campaign generated considerable interest, it resulted in very few actual sign-ups. This experience reinforced our understanding that people are far more likely to respond positively to volunteer opportunities shared within their own local communities.

With this in mind, the Club Week in September provided an opportunity to deliver a session on volunteer recruitment. The session was greatly enhanced by a panel of Special Olympics club volunteers sharing their experience of how to successfully recruit volunteers locally. Clubs were signposted to the recruitment resources on the Special Olympics Ireland website ([Volunteer Recruitment Toolkit](#)).

Enhancements and Changes to Vetting Processes

In early Summer, AccessNI introduced enhancements to their systems and processes for applying for Enhanced Disclosures in Northern Ireland. The changes have made the process more efficient for applicants and has enhanced security in terms of proof of identity. In November, Special Olympics Ireland were awarded a Certificate of Compliance following an audit carried out by AccessNI.

Changes were also introduced by the Garda National Vetting Bureau in the latter part of the year. To implement these changes, we made corresponding adjustments to our systems and processes. We are grateful to the many club members who participated in information and training sessions throughout October and to those who have taken on the role of Validator within their clubs. Club volunteers have been highly supportive, recognising the necessity and benefits of these changes in strengthening the security of

the vetting process. As we are all continue to adapt to the new procedures, we look forward to an audit in the early 2026.

Volunteer Engagement

We are delighted with the response we have received by so many volunteers who have put their hands up to support regional delegations and planning teams at both functional area and venue level for Ireland Summer Games 2026. We appreciate the commitment that these roles entail and we look forward to working with all volunteers to deliver the Ireland Games in June 2026.

Volunteer Training and Development

2025 has been a year of continued growth and development in support of our volunteers. We expanded our guides and resources on the JustGo membership system to support club administrators, volunteers, parents, and athletes in managing profiles and club information more effectively.

Our Sports Team introduced new coach education materials to enhance skills and awareness, including sport-specific resources for equestrian and tenpin bowling, available through the Special Olympics Learning Management System. In response to demand from other National Governing Bodies of Sport, we launched an external learning platform to share our expertise in intellectual disability and inclusive coaching with their members.

We updated our training library for Event volunteers and captured new videos of our fantastic volunteers performing and explaining their roles across multiple events which will be used for training, upskilling and recruitment of those both new and existing. New supports and guides were developed for the new Rosterfy system, ahead of its introduction for volunteers who will register to participate in Special Olympics Ireland Games in June 2026. In an exciting step, planning and development also commenced for both online and offline training to support volunteers involved in the delivery of the 2026 Ireland Games.

A youth volunteering module was also developed and will be piloted in schools in 2026 to support our clubs to recruit young people into the programme and showcase the impact they can have on the lives of our athletes while building their own skills.

Overall, 2025 marked a strong year of both review and development in training as we prepare to support our volunteers, athletes, families, and stakeholders into 2026.

Volunteer Recognition

Volunteers were celebrated and recognised at the Special Olympics Ireland Volunteer Awards event on 14 September, hosted at The Radisson Blu Hotel, Dublin Airport. The event was opened by Anita Forde (Special Olympics Athlete) and the MC for the day was Gráinne McElwaine. The theme for the awards was "Tell Your Story – Spread The Word". We heard lots of stories of those who were nominated and from award recipients on the day, describing their introductions to and motivations for volunteering. We also heard from a panel of volunteers who described the various pathways they have taken and continue to take, demonstrating variation in volunteer roles and opportunities. All nominated volunteers were celebrated, and the following awards were presented:

Award	Recipient
Distinguished Service Award	Peter Merrins
Distinguished Service Award	Jill Coulter Sloan
Distinguished Service Award	Julie Dwyer
Rising Star	Lisa Moore

Community Engagement	Kevin Dowling
Family Spirit	Chloe and Gerry Farrell
Connaught Regional Volunteer	Michael Keenan
Connaught Regional Youth Volunteer	Sarah Costello
Eastern Regional Volunteer	Hugh Kearns
Eastern Regional Youth Volunteer	Siobhan O'Leary
Munster Regional Volunteer(s)	Carmel and Donagh Cronin
Munster Regional Youth Volunteer	Elma Cremin
Ulster Regional Volunteer	Moirá Reid
Ulster Regional Youth Volunteer	Courtney Sweeney
Leinster Regional Volunteer	Aidan Kelly (RIP)
Leinster Regional Youth Volunteer	Emily O'Rourke

Images from the Awards can be viewed online at [2025 Special Olympics Ireland Volunteer Awards](#).

Federation of Irish Sports Volunteer Awards

The 2024 Federation of Irish Sports Volunteer Awards took place on Friday, 28 February 2025, at the Crowne Plaza Hotel, Blanchardstown. We were delighted that three Special Olympics Ireland volunteers were amongst the 35 outstanding volunteers externally recognised for their tireless dedication to sport and physical activity in their local communities.

County Award	Volunteer	Club
Clare	Nicola Welford	Derg Athletics Club
Galway	Frances Daly	St. Joseph's Special School - Special Olympics Swimming
Kildare	Suzanne Whelan	Naas Pythons Basketball Special Olympics Club

Federation of Irish Sport CEO Mary O'Connor stated:

"The Federation of Irish Sport is proud to honour the 2024 Volunteers in Sport Award recipients, recognising the incredible individuals whose dedication sustains grassroots participation and strengthens communities. Volunteers are the backbone of Irish sport, enabling 1.47 million club members to engage in sport and physical activity. These awards are a vital tribute to their invaluable contribution."

Our Athlete Voices across the Programme and Abroad

Athlete Voices Group

The Athletes Voice Group was established by the Board of Directors in 2022. 10 athletes were appointed to the Group. Additionally, the board appointed two of its directors to sit on the Group and attend meetings. The Group meets at least 4 times per year. The aim is to "give a voice" to athletes and to consult the Athlete Voices Group on new programmes and areas which affect athletes who are participating in Special Olympics Ireland activities. The group provides athlete perspectives and ideas to the board and staff of Special Olympics Ireland. Through this representative voice, athletes support SOI management, staff team and the Board, inputting into the strategic direction, the policies, sport and programme delivery on matters that are important to athletes.

Special Olympics Ireland promotes equity and representation, and having an athlete on the board aligns with these values but raises governance, accessibility, safeguarding and support considerations.

Athletes serving on the Group in 2025 included:

Region	Athlete
Connaught	Emma Barrett
Connaught	Patricia Larkin
Eastern	James Byrne
Eastern	Aoife Gillen
Leinster	Fiona Brady
Leinster	Saoirse Keogh
Munster	George Fitzgerald
Munster	Michael Carr
Ulster	Jackie Stewart
Ulster	Jack Gardiner

The Athlete Voice Group met five times in 2025. A particular highlight during the year was their engagement in the Strategy Consultation process. The athletes held a meeting to review progress on the 2025 Strategy and to discuss ideas and thoughts for the next Strategic period. The Group attended a strategy consultation session with the Board of Directors in February 2025. The athletes, working in pairs, facilitated a session whereby they provided the directors with insights and their feedback across the Special Olympics Programme. The session was highly informative for directors and competently led by the athletes. The Athlete Voice Group was invited by the Health Services Executive (HSE) Adult Safeguarding Team to review and test the new Adult Safeguarding Portal under development and a meeting was held to capture their feedback.

Other activities undertaken by the Group during the year included:

- Preparation and presentation of a report to the Annual General Meeting in June.
- Review of the membership of the Athlete Voices Group, discussion on retirement and appointing of new members.
- Review and feedback on three easy-read safeguarding policies and on the Code of Conduct for athletes.
- Discussion on 2026 Ireland Games and possible role for Athlete Voice Group members who were not competing at the Games.
- Review and feedback on the draft goals and objectives for Strategy 2026 -2028.

Regional Committee Athlete Members

Four regions of the programme are 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

We are proud to reflect the contribution of Special Olympics Ireland athletes at World, European and Irish level:

Margaret Turley, Athlete Member, Dublin

Margaret Turley was appointed to the prestigious role of a Sargent Shriver Global Messenger in 2024 and that role saw her undertake a number of projects during 2025. Margaret, in her roles as Global Messenger, joined other global messengers in playing a key role at the 2025 World Winter Games in Turin. This was Margaret's first official duty on the international stage. At the Opening Ceremony, Margaret stood proudly on the stage alongside Special Olympics International Chairman, Dr. Timothy Shriver, and her fellow Sargent Shriver Global Messengers. During the week, Margaret met with guests, academic leaders and health professionals and athletes.

Margaret delivered a truly powerful speech at the Closing Ceremony on behalf of herself, her fellow Global Messengers, and on behalf of all the athletes in the programme.

From 16 – 20 June 2025, Margaret attended the International Symposium in Adapted Physical Activity (ISAPA) in Tralee, hosted by Munster Technological University (MTU). Margaret presented as part of a practical workshop titled 'Engaging Individuals with Intellectual Disabilities in Inclusive Research: Practical Strategies'. Margaret followed this by making a speech and signing a Memorandum of Understanding between IFAPA (International Federation of Adapted Physical Activity) and Special Olympics International. Margaret, wearing two hats, Global Messenger and Health Messenger with Special Olympics Ireland, presented to diverse audience of mental health practitioners on the inspiration and work behind the Stronger Minds, Happier Lives programme. Information about the programme is available on the Special Olympics Ireland website ([Strong Minds](#)).

On the 10th Anniversary of European Week of Sport, 24 - 25 September 2025, the very first Special Olympics European Union Day brought Special Olympics athletes together with EU leaders and citizens for two days of sport, dialogue, and action. Margaret travelled to Brussels with Special Olympics Ireland CEO, Karen Coventry, and Chairperson of the Board of Special Olympics Ireland, Dr. Brendan O'Brien, to speak at events and to EU parliamentary members to explore the transformative power of sport in driving inclusion across education, health, and international development and to discuss the impact and importance of inclusion.

At the Lions Europa Forum in November 2025, Margaret and young athletes from the Special Olympics Ireland Programme joined forces to showcase the impact of Special Olympics programmes in a joyous and hands-on way through demonstration of Young Athletes training sessions.

Margaret continues to serve as a Health Messenger in Special Olympics Programme, helping deliver workshops on the Stronger Minds, Happier Lives programme to athletes around the programmes.

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, supported by his mentor Michael Spelman, completed his term of office this year.

Philomena O'Hare, Athlete Member, Meath

Philomena continues to serve as the athlete representative on the Special Olympics International Sports Rules Advisory Committee (SRAC) and she will complete the final year of her term in 2026.

Anita Forde, Athlete Member, Dublin

Anita Forde, Basketball Player and Athlete Leader, was invited to attend the first-ever global creative workshop which matched athletes with an influencer/content creator to creatively produce new designs/concepts for Special Olympics International online merchandise shop. Anita was one of 16 Special Olympics Athletes, representing seven different countries, who was invited to help inspire and design T-shirts to be sold online.

Anita said:

"It feels amazing to be part of this event. It's just been amazing, the fact that we've come together as a community and we actually come together to inspire others to say, 'if I can do it, they can do it too.'"

Jonathon Deering, Athlete Member, Dublin

Jonathon Deering, an avid badminton player and active Health Messenger in Special Olympics Ireland represented Special Olympics at the Badminton World Federation's Members' Forum and Annual General Meeting on 25-26 April in Xiamen, China. Jonathon gave a keynote speech on Friday 25 April, ahead of a panel discussion on inclusion that included representation from Paralympics, Special Olympics, and the Badminton World Federation. Jonathon's speech can be viewed online on [YouTube](#).

The meeting's theme was Inclusive, Innovative, and Sustainable Sport – Positive Impact Towards a Better Future. Jonathon spoke about the effects playing badminton has had on him as well as those with intellectual disabilities (ID). During Jonathon's speech, he urged the assembly to use their voices, platforms, and the power of inclusive sport to make a difference in the world:

"Badminton has changed my life! It has given me confidence, friendships, and countless unforgettable moments. I encourage you all to help give another person with an intellectual disability, the same opportunity as I have had."

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. During 2025, the Health Messengers completed training offered by Special Olympics International. The athletes were actively engaged in the co-delivery of health programmes, presenting at conferences and on webinars and providing significant added value and insight into the education of health professional students in universities.

Fitness Captains

23 new athletes completed Fitness Captain training in 2025, and nine existing Fitness Captains completed CPD training. The programme now has 68 Fitness Captains supporting their local club sports coach by conducting the warmup and cool down.

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 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.

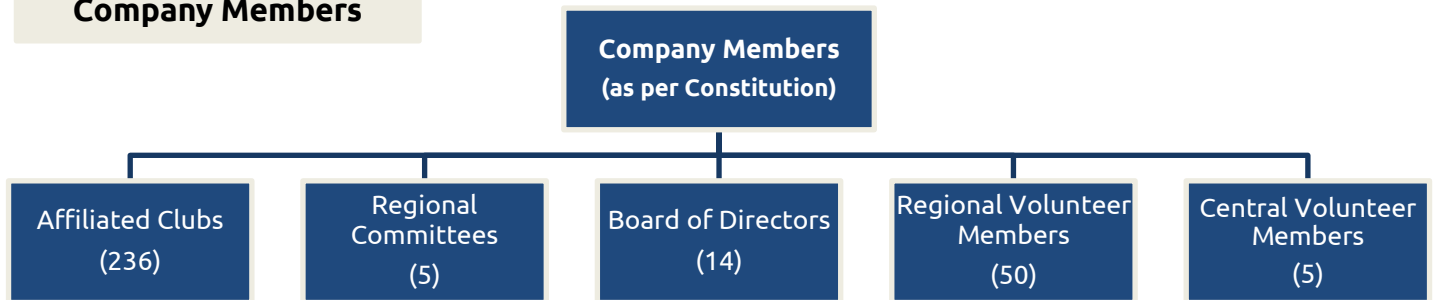
The company is licensed to dispense with "Company Limited by Guarantee" from its name further to the passing of a special resolution at the Extraordinary General Meeting of the company held on Saturday 26th November 2016. The constitution of the company is available for inspection on the company's website 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 membership as follows:

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

Organisational Structure

Company Members



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). Matt English retired from his position as CEO in August 2025 and Karen Coventry was appointed CEO from 01 August 2025.

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 2025, there were 236 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 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:

- 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.
- 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.
- 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). The process for nomination and election is set out in Article 7.2.6 of the Constitution.
- 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 2025. The directors who held office during the year are listed on page 4. At the Annual General Meeting in June 2025, Donal Courtney and Angela Litter were re-appointed as directors, having retired in accordance with the Memorandum & Articles of Association, and who were eligible for re-appointment as a director for a further two years. Aongus Hegarty was appointed a director, having been co-opted by the board in October 2024, in line with Article 7.2.5 (D) of the Memorandum & Articles of Association.

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 leadership 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 strategic plan including financial projections approved by the board for the 2021-2025 Strategic plan.
- 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.
- To further enhance this oversight, the organisation also maintains an independent perspective through the appointment of external internal auditors.

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.

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 2025, 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. • Monitoring and review of compliance with legal and regulatory employment matters.

Sports Advisory Group Chairperson: Rob Hartnett	
The role of the committee is to present recommendations at a strategic level and potentially at an operational level on the sports programme. The committee will provide guidance and feedback on the review, development and implementation of policies and procedures for the sports programme.	During 2025, the committee's schedule of work included: • Support of Team Ireland for the World Winter Games. • Reviewing and input to the quota for the Ireland Summer Games 2026. • Driving the expansion of the Inclusive Club Model • Supported the selection process for the Ireland Summer Games 2026. • Supporting the new Young Athletes programme following the intervention research. • Supporting health education initiatives
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 2025, the committee's schedule of work included: Review of Governance Framework: • The committee monitored adherence to our governance framework and provided regular updates to the board on compliance matters. • Several of the organisation's policies were reviewed and approved in line with the Policy Review Schedule. • The committee reviewed the organisation'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 declared compliance with these codes at a board meeting on 20 November 2025. • The committee is working with an external consultant exploring processes for athlete engagement in board matters. Annual General Meeting (AGM): • The committee had oversight over the preparation of the necessary documents (e.g. AGM Notice, Delegate Appointment forms etc.) and communication to members. • Board Evaluation: The Governance and Nominations Committee appointed an external consultant in December 2025 to undertake the Board Effectiveness Review during quarter 1 2026.
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	During 2025, the committee's schedule of work included: • Review of proposals and recommendations from the Human Resources Committee on remuneration measures. • Presenting recommendations on remuneration for board consideration, discussion, and agreement on measures to be implemented.

arrangements to enable the recruitment, motivation and retention of Special Olympics Ireland (SOI) staff.	
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 2025, 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. • 2024 Financial Statements and Annual report - review and recommendation for board approval and signing. • 2024 Auditor's Results Report – monitoring of progress against auditor's recommendations. • Financial performance - regular review of performance against 2025 annual budget, 2025 Forecast and 2021-2025 Strategy. • Investments – regular review of on-going investment performance. • Core Grant Funding Agreements - review and recommendation for board signing. • 2026 Budget and Cost Apportionment - review and recommendation of the annual budget, 2025 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 the 2026 RoI Auto-Enrolment scheme. • Internal Audit – the external independent auditors performed an internal audit of the Internal Financial Control systems and reported their findings to the committee, which continues to oversee the implementation of the resulting management actions. • Review and monitoring of the organisation's risk register, considering current levels of risk, emerging risk and the effectiveness of risk mitigation measures.

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					Board Committees				
Brendan O'Brien	2022	2024	2028	7/7	5/5		1/1		
Rose Alice Murphy	2022	2024	2028	7/7	5/5	5/5	1/1		
Donal Courtney	2021	2025	2027	7/7			1/1	5/5	
Angela Litter	2023	2025	2029	5/7					
Anne Kiely	2022	2024	2028	7/7		5/5	0/1		
Aongus Hegarty*	2024	2027	2031	5/7		5/5	1/1		
Charlotte Donnelly	2022	2024	2028	7/7					
Evelyn Bohan	2024	2026	2030	6/7					5/5
Gary Desmond	2024	2026	2030	7/7				5/5	
Jennifer Holohan	2024	2026	2030	4/7					
Jillian O'Sullivan	2024	2026	2030	7/7	4/5				
Laura Murphy	2022	2024	2028	6/7				4/5	
Rob Hartnett	2024	2026	2030	7/7					5/5
Ronan O'Flynn	2024	2026	2030	5/7					5/5
Staff Members									
Matt English				5/5				3/3	
Jo McDaid				6/6	5/5	5/5	1/1	2/2	
Karen Coventry				6/6				2/2	4/4
Bernie Bryan				6/6				5/5	
Graham Roe				3/3				1/1	
Oisin Jordan				2/2					2/2
Leonie Vesey					5/5			2/2	
Claire Ferrie						5/5			

* Appointed at AGM 2025, following co-option by board in October 2024. Term of Office starts June 2025, as per Constitution.

Other Statutory Information

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 2025, 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's 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 2025, seven 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, several policies were reviewed in 2025. In addition to operational and financial policies, Special Olympics Ireland's IT Security Framework and associated policies, Volunteer Policy, Vetting Policy, Policy on Handling, Storage and Disposal of AccessNI Disclosure Information and Acceptable Use of Generative AI Tools Policy were all reviewed and amended to ensure they are effective and that any actions to manage risk have been completed.

SOI has also revised its Risk Management Policy to incorporate changes in the risk framework and further implementation of a comprehensive risk management system. The updated policy includes enhanced risk criteria, evaluation methods, and a scoring matrix.

In 2025, SOI revisited its Risk Appetite Statement. This Statement sets out the amount of risk that SOI is prepared to accept in the pursuit of its long-term strategic goals. Special Olympics Ireland's risk appetite statement defines the risk for the core activities aligned to SOI's strategic and operational objectives as well as the associated risk levels.

2025 Material Risks

During 2025, the Board monitored 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	• 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	• Individuals must complete Special Olympics Ireland's 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 (priority to Club Safeguarding Officers and Club Chairpersons) • Programme mandated person (trained to Safeguarding Level 3) and Deputy Designated Liaison persons (Regional Directors) in place. • JustGo Membership system in place to supports provides monthly compliance reports to assist monitoring and tracking.
Risk	People – Employee Retention
Consequence	Impact on the delivery of the programme and strategy
Controls	• Commitment to implementing a framework for staff training & development. • Maximise the Community Employment Scheme potential to increase resources. • Handover documentation process in place with leavers. • Exit Interviews completed and feedback reviewed and actioned. • Review of salaries and market rates completed annually.
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	• Fundraising strategy to seek out new avenues of funding and to drive planned activity to increase returns and monitor performance against targets. • Leverage existing relationships with patrons. • Collection Day is 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 the FARC and the Board. - Investments management outsourced to RBC Brewin Dolphin Ireland. Bi-monthly updates 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	- 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. - Microsoft Defender Endpoint Protection from July 2025 - Malware and Viruses - Ransomware protection (Crypto Guard) - Exploit protection.
Risk	Fraud
Consequence	Financial and reputational damage
Controls	Ongoing monitoring and training.
Risk	Regulatory and Compliance
Consequence	Reputational damage, financial, legal or regulatory action.
Controls	- Ongoing monitoring of regulatory and legislative compliance. - Annual Review of compliance with Governance Sport Code for Sport and Charities Governance Code.

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
Director



Donal Courtney
Director

Date : 28 April 2026

FINANCIAL INFORMATION

FINANCIAL REVIEW

As shown on the Statement of Financial Activity (SOFA), page 62, the net result for the financial year is very positive with an overall deficit of €0.641m (2024: €0.176m surplus) after accounting for unrealised gains on investments.

There was an operating loss before unrealised gains on investments of €1.001m (2024: €0.910m loss) which was an improvement of €1.028m (2024: €0.871m) against an approved annual budget deficit of €2.029m (2024: €1.781m) to be funded by an investment from unrestricted reserves.

Investments saw a continued steady growth throughout the year, with an unrealised gain on investments of €0.360m at 31 December 2025 (2024: €1.086m gain).

Donations in kind account for €0.326m (2024: €0.334m) which are included in both income and costs.

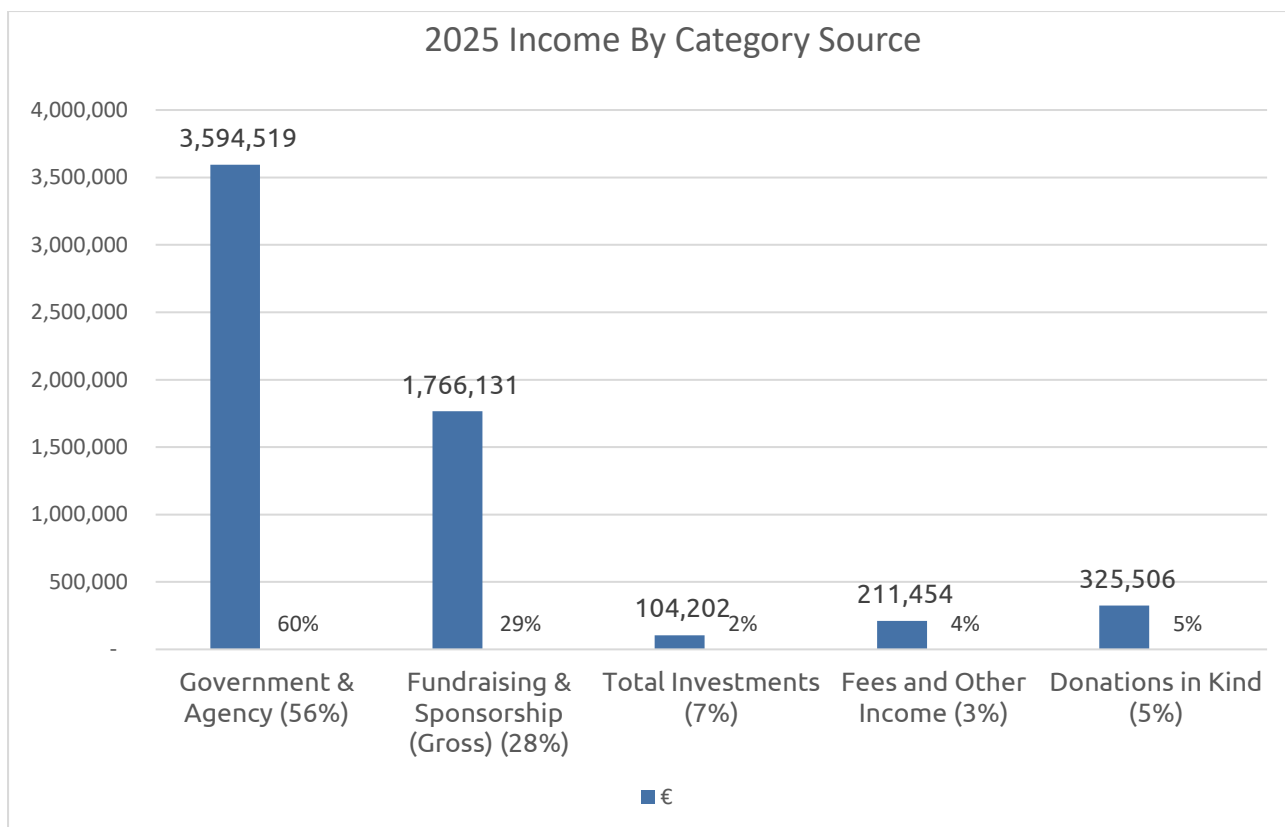
Reserves remain strong at the end of 2025 at €9.884m (2024: €10.525m) which are sufficient to finance the delivery of the 2026 – 2028 strategy.

Income

Income of €6.002m (2024: €5.725m) was generated in 2025 plus unrealised gains on investments of €0.360m (2024: €1.086m) as stated in the Statement of Financial Activity (SOFA) on page 62 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.

In 2025, our principal sources of income were from a combination of Government & Agency Grants, Fundraising and Sponsorship, Investments, Fee and Other income and Donations in Kind. Details on funding sources are provided in Notes 4, 5 and 7 of the Financial Statements.

The organisation continues to value the ongoing support of its core grant funders, corporate sponsors, and other funding partners, whose contributions remain critical to the sustainability and strategic development of its activities. During the year, the organisation also secured a number of smaller restricted project grants from various government agencies and corporate supporters, which have enabled the continued delivery and expansion of the Special Olympics programme in Ireland. These essential income streams are particularly important in the current operating environment, where fundraising activities have remained significantly impacted following the Covid-19 pandemic.



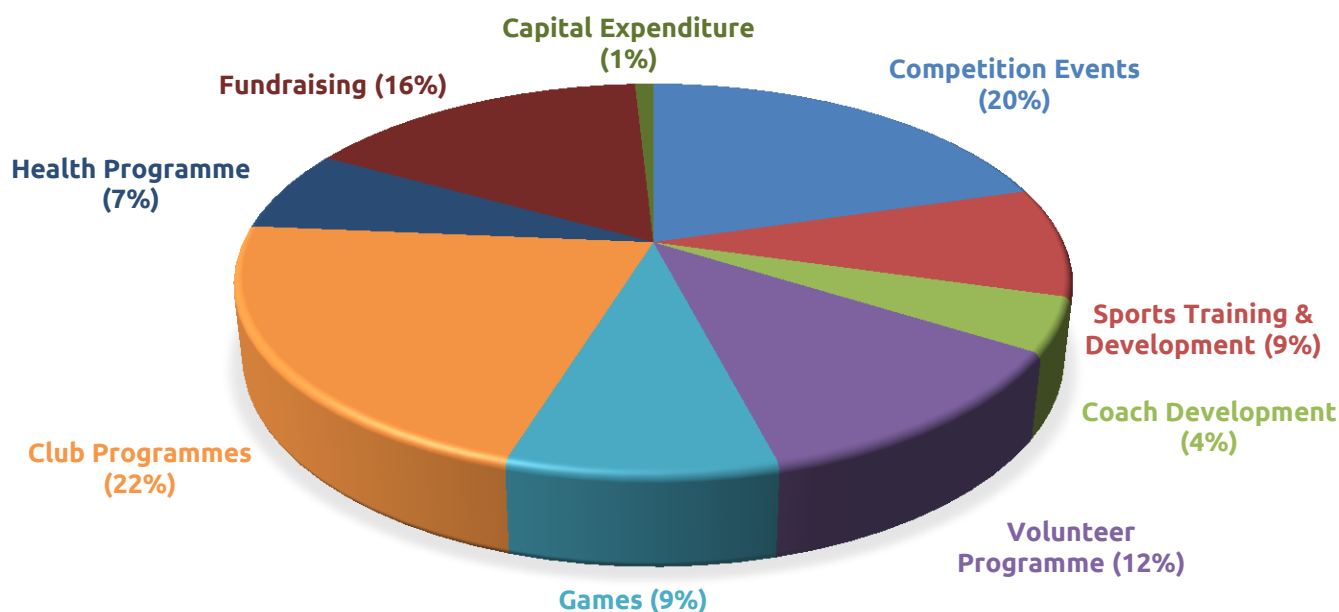
Expenditure

During 2025, a total of €7.003m (2024: €6.634m) was expended on the overall programme which was lower than budgeted and reflected a reduction in planned programme spend primarily driven by cost efficiencies.

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 65% of total 2025 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.

2025 COST BY SPECIAL OLYMPICS IRELAND PROGRAMMES



Donations-in-Kind

In 2025 we accounted for the receipt of €0.326m (2024: €0.334m) 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.

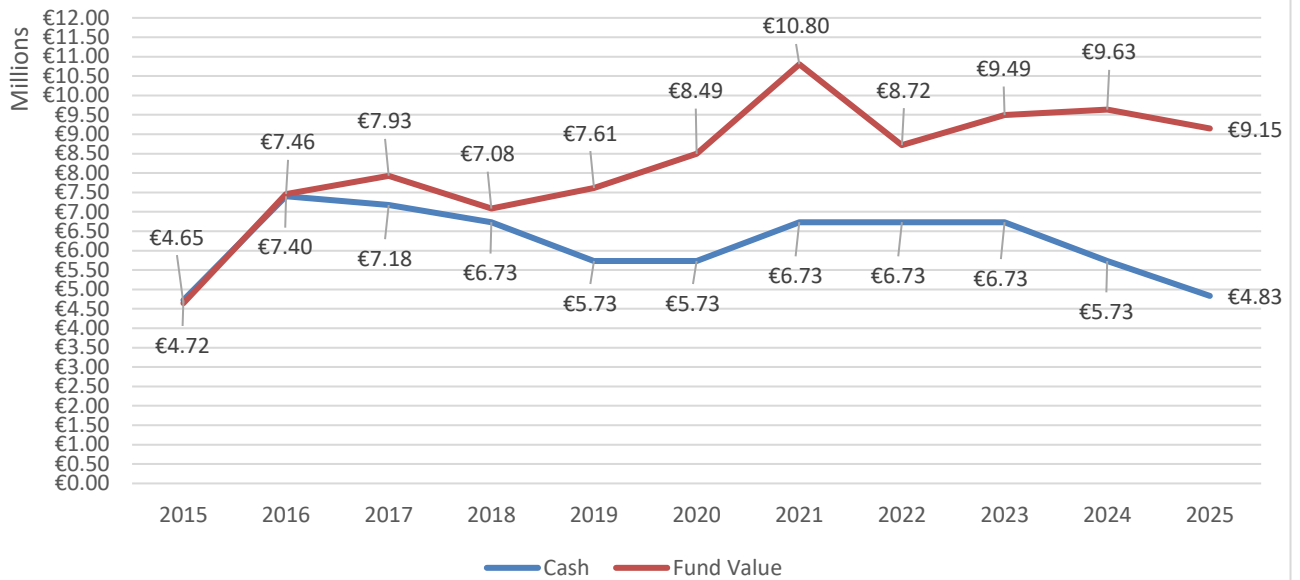
We would also like to acknowledge the significant number of hours given by our dedicated team of volunteers without whom we would not be able to deliver the Special Olympics programme throughout Ireland. The contribution of volunteers' time is not included in the valuation. We would also like to express 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 steady recovery throughout 2025 with dividends received of €104k (2024: €112k) and unrealised gains on investments of €0.360m (2024: €1.086m).

The long-term investment performance, since inception has been strong, as shown in the graph below with a fund value as at 31 December 2025 of €9.145m (2024: €9.635m) including a withdrawal for cash-flow purposes of €0.9m in November 2025.

Return on cash invested since inception (€millions)



Strategy – Financial Performance & Resilience

The current strategy was formed around supporting the emergence and recovery from COVID-19 in the early years and to aid the development of new growth and initiatives across the life of the strategy.

The table below sets out a high-level overview of performance against the five-year strategy for the period 2021 - 2025.

The 2021–2025 strategy cycle concluded with a significantly stronger balance sheet than originally projected. While the approved strategy anticipated a cumulative deficit of (€2.292m) funded by an investment from reserves, the actual requirement was restricted to (€484k). This €1.8m favourable variance was primarily driven by exceptional Government grant income during Covid-19 and the recovery years.

STRATEGY OVERVIEW 2021 - 2025	Strategy Performance €'000	Approved Strategy €'000	Variance to Strategy €'000
Grant & Fee Income	17,955	14,957	2,998
Grants for Clubs (Sport Ireland C-19)	297	0	297
Investments Gain/(Loss)	1,818	1,900	(82)
Fundraising (Gross)	8,513	9,318	(805)
Programme Costs - Non Payroll	(8,205)	(8,093)	(112)
Programme Costs - Payroll	(16,832)	(16,981)	149
Grants for Clubs (Sport Ireland C-19)	(297)	0	(297)
Cost of Fundraising (Direct)	(3,733)	(3,393)	(340)
Total Surplus / (Deficit)	(484)	(2,292)	1,808
Total Reserves	9,884	8,076	1,809

Income Trends

Grants, Fees, and Sundry income outperformed the strategy by a total of €3.296m. This was largely bolstered by one-off Covid-19 relief funding and government wage supports between 2021 and 2023. Grants also included €297k of Covid-19 relief funding for Clubs from Sport Ireland which was distributed in full to the Clubs across 2022 and 2023 to support their return to activities.

Fundraising faced a challenging environment during and post-Covid-19, finishing €805k behind the strategic gross income target. In 2022 the Board approved significant investment in a new fundraising strategy to help pivot toward more diversified income streams to aid recovery and grow income for the longer term.

Operating Costs

Total payroll costs remained stable, finishing within 0.1% (€149k) of the strategy. Savings in the first two years of the strategy primarily due to particularly high levels of staff turnover, were offset in the latter years by a number of new posts since strategy to meet growing demands and rising salary and pension costs. Non-payroll costs saw a modest increase of €112k (0.14%), as early-strategy savings were offset by later inflationary pressures, rising insurance costs, and critical investments in cyber security and digitisation.

Fundraising Costs

Increased costs of €340k against strategy relate to the investment in the revised 2022-2025 fundraising strategy set off against underspends in earlier Covid years of low activity levels.

The 2025 strategy concluded with Total Reserves of €9.884m, which is €1.8m greater than the initial approved target.

Reserves

Total reserves as stated on the Balance Sheet as at 31 December 2025 are €9.884m of which €9.145m 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 2026-2028 Strategy.

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 €0.922m 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 €0.093m is spread across a number of other restricted funds and is explained in detail in Note 24 to the accounts.

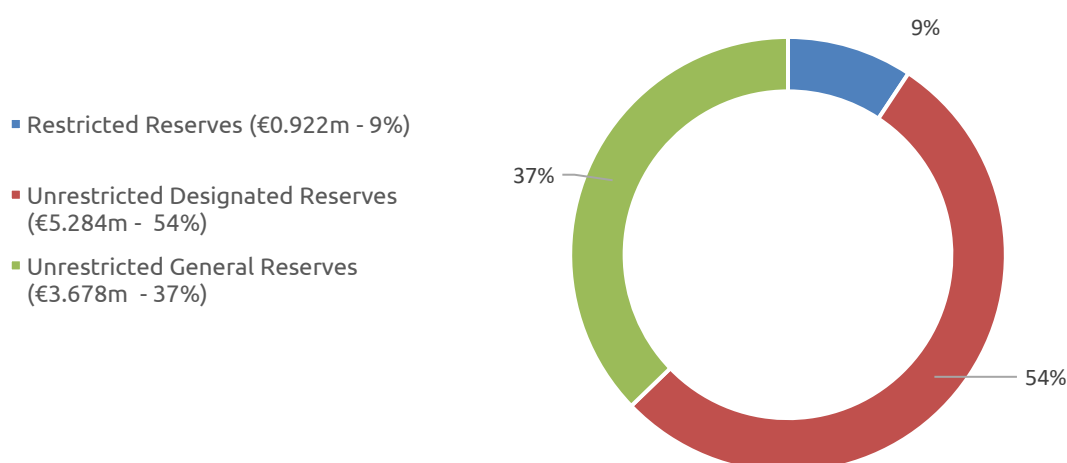
Unrestricted Funds

Unrestricted reserves are available for the company to use in the furtherance of its purpose and objectives. Of the total unrestricted funds of €8.962m held as at 31 December 2025, €5.284m is currently held in the Designated Fund to support the continuity of the Special Olympics four-year advancement programme. 2026 is the year of the Ireland Summer Games with an additional cost of circa €3m and 2027 the year of the World Summer Games with a projected cost of circa €0.600m. 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 Ireland and World Games Advancement cycles and to ensure continuity into the future.

General Reserves, which form part of total unrestricted reserves, have decreased by €0.638m to €3.678m (2024: €4.316m), reflecting the annual deficit on unrestricted funds during 2025.

Investment from general unrestricted reserves is critical in the successful implementation of the new 3-year strategy 2026 - 2028 approved by the Board. Particular consideration during this period will be given to the continued challenging fundraising environment and maximising cost efficiencies.

Reserves by Category as at 31st December 2025



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
Director



Donal Courtney
Director

Date : 28 April 2026

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 2025, 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 2025 and of its deficit for the year then ended.
- have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

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

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

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

Conclusions relating to going concern

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

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

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

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.

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS
OF SPECIAL OLYMPICS IRELAND
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)**

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the directors' responsibilities statement set out on page 56, 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-9b8fa98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf.

This description forms part of our auditor's report.

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS
OF SPECIAL OLYMPICS IRELAND
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)**

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.



Ciara Finnegan
for and on behalf of Forvis Mazars

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

Date: 29 April 2026

FINANCIAL STATEMENTS AND NOTES

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2025**

	<i>Notes</i>	2025 Restricted Funds €	2025 Unrestricted Funds €	2025 Total Funds €	2024 Restricted Funds €	2024 Unrestricted Funds €	2024 Total Funds €
INCOME FROM:							
Donations and legacies	4	723,520	2,572,733	3,296,253	619,518	2,863,984	3,483,502
Charitable activities	5	1,549,833	264,492	1,814,325	1,237,674	297,663	1,535,337
Investments	6	-	104,202	104,202	-	112,268	112,268
Other	7	80,000	381,526	461,526	191,667	68,045	259,712
Donations in kind		-	325,506	325,506	-	333,756	333,756
TOTAL INCOME		2,353,353	3,648,459	6,001,813	2,048,859	3,675,716	5,724,575
EXPENDITURE ON:							
Raising funds	8	-	1,068,839	1,068,839	-	1,116,315	1,116,315
Charitable activities	9	2,346,755	3,205,055	5,551,810	2,076,978	3,056,651	5,133,629
Special projects	11	6,828	49,865	56,693	15,208	35,387	50,595
Donations in kind		-	325,506	325,506	-	333,756	333,756
TOTAL EXPENDITURE		2,353,583	4,649,265	7,002,848	2,092,186	4,542,109	6,634,295
Net operating (expenditure)/Income		(230)	(1,000,807)	(1,001,035)	(43,327)	(866,393)	(909,720)
Net unrealised gain on investments	6	-	359,554	359,554	-	1,085,695	1,085,695
Net (expenditure) / Income before transfers and taxation		(230)	(641,251)	(641,481)	(43,327)	219,302	175,975
Transfers between funds	24	(3,450)	3,450	-	(2,949)	2,949	-
NET (EXPENDITURE) / INCOME AFTER TRANSFERS		(3,680)	(637,801)	(641,481)	(46,276)	222,251	175,975
FUND BALANCES BROUGHT FORWARD	23/24	925,700	9,599,522	10,525,222	971,976	9,377,271	10,349,247
FUND BALANCES CARRIED FORWARD	23/24	922,020	8,961,721	9,883,741	925,700	9,599,522	10,525,222

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

All income and expenditure derive from continuing activities. The notes on pages 65 to 90 form part of these financial statements.

BALANCE SHEET AS AT 31 DECEMBER 2025

		2025	2024
	Notes	€	€
FIXED ASSETS			
Tangible assets	17	83,588	83,547
Investments	18	9,145,483	9,634,953
		<u>9,229,071</u>	<u>9,718,500</u>
CURRENT ASSETS			
Bank and cash	19	1,309,170	1,229,167
Debtors	20	656,349	352,672
		<u>1,965,519</u>	<u>1,581,839</u>
CURRENT LIABILITIES			
CREDITORS: Amounts falling due within one year	21	<u>(932,849)</u>	<u>(439,115)</u>
NET CURRENT ASSETS		1,032,670	1,142,724
PROVISIONS FOR LIABILITIES AND CHARGES	22	<u>(378,000)</u>	<u>(336,000)</u>
NET ASSETS	23	<u>9,883,741</u>	<u>10,525,224</u>
THE FUNDS OF THE CHARITY			
Restricted funds	24	922,020	925,700
Unrestricted funds:			
- General	24	3,677,980	4,315,783
- Designated Fund Friends of SOI	24	-	-
- Designated fund		<u>5,283,741</u>	<u>5,283,741</u>
		<u>9,883,741</u>	<u>10,525,224</u>

The notes on pages 65 to 90 form part of these financial statements.

The financial statements were approved by the Board of Directors on **28th April 2026** and signed on its behalf by:

Brendan O'Brien

Brendan O'Brien
Director

Donal Courtney

Donal Courtney
Director

STATEMENT OF CASH FLOWS

		2025 €	2024 €
	Notes		
Reconciliation of net income to net cash inflow from charitable activities			
Net (expenditure/income)		(641,481)	175,977
Adjustments:			
Investment income	6	(104,202)	(112,268)
Depreciation of tangible fixed assets	17	56,693	50,595
Movement in fair value of listed investments	18	(359,554)	(1,085,695)
Net expenditure before working capital changes		(1,048,544)	(971,391)
Increase in debtors		(303,678)	(176,606)
Decrease/(Increase) in creditors		493,734	(356,124)
Increase in provision for liabilities and charges	22	42,000	42,000
Decrease in stock		-	-
Net cash used in charitable activities		(816,488)	(1,462,121)
Cash flows from investing activities			
Investment income	6	104,202	112,268
Payments to acquire tangible fixed assets	17	(56,735)	(49,061)
Purchase of listed investments	18	(245,114)	(2,350,948)
Proceeds from the disposal of listed investments	18	1,971,667	3,340,185
Net cash provided by investing activities		1,774,020	1,052,444
Change in cash and cash equivalents		957,532	(409,677)
Cash and cash equivalents at beginning of financial year		1,295,060	1,704,737
Cash and cash equivalents at end of financial year		2,252,592	1,295,060
Reconciliation to cash and cash equivalents:			
Bank and cash	19	1,309,170	1,229,167
Cash held for long term investment	18	943,422	65,893
		2,252,592	1,295,060

The notes on pages 65 to 90 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 30 constitute the individual financial statements of Special Olympics Ireland (the “company”) for the year ended 31 December 2025. 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 Annual Report on pages 9 to 49.

2. STATEMENT OF ACCOUNTING POLICIES

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

Basis of preparation

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

Statement of compliance

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

Income

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

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

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

Government grants also include income from the Community Employment Scheme.

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

2. STATEMENT OF ACCOUNTING POLICIES (CONTINUED)

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.

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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

2. STATEMENT OF ACCOUNTING POLICIES (CONTINUED)

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.

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

2. STATEMENT OF ACCOUNTING POLICIES (CONTINUED)

months' notice of withdrawal.

Stock

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

Foreign Currencies

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

Financial Instruments

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

Financial assets and liabilities

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

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

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

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

2. STATEMENT OF ACCOUNTING POLICIES (CONTINUED)

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 dilapidations for the office on the Sport Ireland Campus.

3. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of the company's accounting policies, which are described in note 2, the directors are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

Going Concern

During the 2025 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.

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 2025 is €378,000 (2024: €336,000). An independent external review of the provision was completed at the end of 2025 and recommended adjustments to the provision will be made from 2026 onwards.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

4. DONATIONS AND LEGACIES

	2025 Restricted €	2025 Unrestricted €	2025 Total €	2024 Total €
Sport Ireland	-	1,650,000	1,650,000	1,600,000
JP McManus Charitable Foundation	200,000	-	200,000	200,000
Shaws	-	16,850	16,850	50,757
Corporate Donations	3,835	154,192	158,027	481,597
Fundraising	-	736,450	736,450	762,633
Rethink Ireland	125,000	-	125,000	125,500
Health Service Executive	15,000	-	15,000	15,000
Department of Social Protection-Community Employment Scheme	249,221	-	249,221	218,015
Legacies and Bequests	-	15,241	15,241	30,000
Dublin Councils	125,000	-	125,000	-
HSE – Health Promotion Materials	5,464	-	5,464	-
	723,520	2,572,733	3,296,253	3,483,502

Sport Ireland Grant:

Total grants from Sport Ireland amounted to €1,976,000 (2024: €2,022,135) of which €1,650,000 (2024: €1,600,000) being the core grant is disclosed above under note 4 in Donations and Legacies and €326,000 (2024: €422,153) being the project related grants are disclosed under note 5 Income from Charitable Activities.

	Grant Received €	Grant Spent €	Total Reserve €
Core Grant	1,650,000	1,650,000	-
	1,650,000	1,650,000	-

Rethink Ireland:

Total grant from the Rethink Ireland is €125,000 (2024: €125,500). 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 (2024: €64,000). This comprises €15,000 (2024: €15,000) which is the grant from the Health Service Executive (West) utilised towards a partial discharge of the Connaught office rent and is disclosed above under note 4 in Donations and Legacies. The remaining €49,000 (2024: €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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

4. DONATIONS AND LEGACIES (CONTINUED)

Department of Social Protection-Community Employment Scheme:

Total grants from the Department of Social Protection, - Community Employment Scheme amounted to €249,221 (2024: €218,015). 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

	2025	2025	2025	2024
	Restricted	Unrestricted	Total	Total
	€	€	€	€
Sport Ireland Grants	326,000	-	326,000	422,135
Sport Northern Ireland	1,007,907	-	1,007,907	589,212
Health Service Executive	49,000	-	49,000	49,000
The Department of Rural and Community Development and the Gaeltacht (Pobal)	91,000	-	91,000	91,000
Special Olympics International	40,670	-	40,670	29,983
Special Olympics International (Michael Phelps)	-	-	-	19,128
Special Olympics Europe Eurasia	3,886	-	3,886	1,022
Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media- Capital and equipment programme	-	-	-	17,315
Health and Social Care Board	8,325	-	8,325	8,373
Games Fees	-	-	-	48,858
EU Erasmus Safeguarding Project	-	-	-	10,910
EU MATP Project	23,045	-	23,045	-
Affiliation and Participants fees	-	145,190	145,190	71,591
Corporate Events	-	117,892	117,892	163,162
New Corporate Partnership Agreements	-	1,410	1,410	13,648
	1,549,833	264,492	1,814,325	1,535,337

Sport Ireland Grants:

Included under Income from Charitable Activities are a number of project specific grants from Sport Ireland amounting to €353,000 (2024: €422,135).

The Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media is the sponsoring Department for all Sport Ireland grant income.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5. INCOME FROM CHARITABLE ACTIVITIES (CONTINUED)

	Grant Received €	Grant Spent €	Total Reserve €
Sport Ireland Digital Catalyst Fund	15,000	15,000	-
Sport Ireland Evaluation Grant	18,000	15,000	3,000
Sport Ireland Disability in Sport	40,000	16,000	24,000
Dormant Account Fund - (Young Athlete)	100,000	100,000	-
Women in Sport	50,000	50,000	-
Sport Ireland Disability T&E Fund	15,000	15,000	-
Sport Ireland Volunteers in Sport	55,000	55,000	-
Sport Ireland Local Disability Grant	60,000	60,000	-
	353,000	326,000	27,000

Pobal Grant:

Included under income from charitable activities is a grant from Pobal for €91,000 (2024: €91,000) which forms part of a three-year multi annual grant of €273,000 which commenced on 1 July 2022. The sponsoring government department is **The Department of Rural and Community Development and the Gaeltacht** under the Scheme to Support National Organisations (SSNO) for the period July 2022- June 2025. The grant is for the purpose of covering payroll and general administration expenses.

Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media- Capital and Equipment Programme:

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 the European Union (Erasmus+ Programme) and amounted to €67,601 (2024: €61,042) arising from other countries.

6. INVESTMENTS

	2025 Restricted €	2025 Unrestricted €	2025 Total €	2024 Total €
Income from investments	-	104,202	104,202	112,268
Movement in fair value of listed investments (Note 18)	-	359,554	359,554	1,085,695
	-	463,756	463,756	1,197,963

Investment management fees for the year 2025 amounted to €51,613 (2024: €57,041).

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

7. OTHER INCOME

	2025 Restricted €	2025 Unrestricted €	2025 Total €	2024 Total €
Corporate Partnerships	80,000	315,261	395,261	216,667
Club Closure Income	-	7,525	7,525	-
Zurich Pension Refund	-	4,667	4,667	-
Vat refund	-	11,327	11,327	14,322
Sundry income	-	42,746	42,746	28,723
	<u>80,000</u>	<u>381,526</u>	<u>461,526</u>	<u>259,712</u>

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

8. EXPENDITURE ON RAISING FUNDS

	2025 €	2024 €
Direct costs	890,139	920,637
Support costs	<u>178,700</u>	<u>195,678</u>
	<u>1,068,839</u>	<u>1,116,315</u>

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, marketing and communications.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

9. EXPENDITURE ON CHARITABLE ACTIVITIES

2025	Sport Training & Development	Sport Competitions	Club Programme	Health Programme	Games	Volunteer Programme	Total 2025
	€	€	€	€	€	€	€
Direct costs	241,970	905,090	1,001,098	284,347	379,203	551,635	3,363,343
Support costs (Note 10)	661,584	455,973	440,167	167,322	211,692	251,729	2,188,467
	<u>903,554</u>	<u>1,361,063</u>	<u>1,441,265</u>	<u>451,669</u>	<u>590,895</u>	<u>803,364</u>	<u>5,551,810</u>
2024	Sport Training & Development	Sport Competitions	Club Programme	Health Programme	Games	Grants 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
	<u>1,165,171</u>	<u>1,174,174</u>	<u>1,561,977</u>	<u>537,084</u>	<u>673,357</u>	<u>21,866</u>	<u>5,133,629</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

10. ANALYSIS OF SUPPORT COSTS FOR CHARITABLE ACTIVITIES

2025	Sport Training & Development €	Sport Competition €	Club Programme €	Health Programme €	Games €	Volunteer Programme €	2025 Total €
Charitable activities:							
Staff and related costs	280,258	185,731	171,926	78,725	86,669	105,150	908,459
Office Rent and premises costs	71,179	60,634	79,087	10,545	10,545	15,817	247,807
Operations	73,335	65,478	70,716	15,715	-	26,191	251,435
IT	25,023	30,395	45,171	18,608	37,426	34,428	191,051
Human Resources	44,772	38,139	34,823	19,899	4,975	16,582	159,190
Financial Governance & Compliance	114,162	48,068	12,017	15,021	6,009	15,021	210,298
PR, Marketing and communication	52,855	27,528	26,427	8,809	66,068	38,540	220,227
	661,584	455,973	440,167	167,322	211,692	251,729	2,188,467
2024	Sport Training & Development €	Sport Competition €	Club Programme €	Health Programme €	Games €	Grants Onwards €	2024 Total €
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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

11. SPECIAL PROJECT COSTS

	2025 Restricted €	2025 Unrestricted €	2025 Total €	2024 Total €
Depreciation on capital investments	<u>6,828</u>	<u>49,865</u>	<u>56,693</u>	50,595
	<u>6,828</u>	<u>49,865</u>	<u>56,693</u>	<u>50,595</u>

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

Net (expenditure)/ income for the year is stated after (crediting)/charging:	2025 €	2024 €
Depreciation of tangible assets (Note 17)	56,693	50,595
Auditors' remuneration (including VAT)		
- Statutory Audit	23,215	22,000
- Community Employment Audit	923	923
Lease charges	202,278	133,355
Investment income	(104,202)	(112,268)
Movement on fair value of listed investments (Note 18)	(359,554)	(1,085,695)
Exchange (gain)/loss	<u>(32,842)</u>	<u>3,007</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

13. EMPLOYEES

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

	2025 Number	2024 Number
Management and staff	74	74
Community Employment Scheme members (part-time staff)	8	13
	82	87

	2025 €	2024 €
Full-time Staff		
Gross wages	3,593,082	3,534,977
Employer PRSI	401,472	384,428
Employer pension contribution	131,588	124,445
Subtotal	4,126,142	4,043,850
Community Employment Scheme		
Gross wages	234,804	216,671
Employer PRSI	5,957	5,528
Subtotal	240,761	222,199
Total	4,366,903	4,266,049

13. EMPLOYEES

	No. of employees 2025	No. of employees 2024
€60,000-€69,999	10	11
€70,000-€79,999	3	1
€80,000-€89,999	1	1
€90,000-€99,999	2	2
€100,000-€109,999	-	-
€110,000-€119,999	1	1
€120,000-€129,999	-	-
€130,000-€139,999	1	1

In 2025, 18 staff received remuneration over €60,000 (2024: 17 staff). Remuneration reflects total contractual salary and excludes employer pension and PRSI contributions.

Special Olympics Ireland's CEO is paid €131,656 (2024: €131,656) 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 €542,096 in gross salary payments during 2025 (2024: €521,521) and €40,268 (2024: €40,456) in pension contributions. Related employers PRSI contributions payable was €61,083 (2024: €57,758).

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 (2024: €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 €131,588 (2024: €124,445). There was an amount payable held at year-end of €Nil (2024: €Nil).

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

17. TANGIBLE ASSETS

	IT Systems & Equipment €	Office & Sport Equipment €	Furniture & Fittings €	Motor Vehicles €	Total €
Cost					
At beginning of year	703,423	251,082	233,192	13,750	1,201,447
Additions	51,368	5,367	-	-	56,735
Disposals	(26,897)	(35,036)	(738)	-	(62,671)
At end of year	727,894	221,413	232,454	13,750	1,195,511
Depreciation					
At beginning of year	660,779	213,093	230,278	13,750	1,117,900
Charge for the year	36,715	18,548	1,430	-	56,693
Disposals for the year	(26,897)	(35,036)	(738)	-	(62,670)
At end of year	670,597	196,605	230,970	13,750	1,111,923
Net book value					
At 31 December 2025	57,297	24,808	1,484	-	83,588
At 31 December 2024	42,644	37,989	2,914	-	83,547

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

18. INVESTMENTS

	2025 €	2024 €
Cash held for long term investment	943,422	65,893
Listed investments	<u>8,202,061</u>	<u>9,569,060</u>
	<u>9,145,483</u>	<u>9,634,953</u>
Listed investments:		
Market value at 1 January	9,569,060	9,472,602
Additions	245,114	2,350,948
Disposals and related costs	<u>(1,971,667)</u>	<u>(3,340,185)</u>
	<u>7,842,507</u>	<u>8,483,365</u>
Movement in the fair value of listed investments:		
Unrealised gain	<u>359,554</u>	<u>1,085,695</u>
Market value at 31 December	<u>8,202,061</u>	<u>9,569,060</u>

The fair value of listed investments was determined with reference to the quoted market price at the reporting date 31 December 2025

19. BANK AND CASH

	2025 €	2024 €
Bank and cash on hand	<u>1,309,170</u>	<u>1,229,167</u>

20. DEBTORS: Amounts falling due within one-year

	2025 €	2024 €
Trade debtors	368,219	40,437
Prepayments	100,944	112,610
Accrued income	<u>187,186</u>	<u>199,625</u>
	<u>656,349</u>	<u>352,672</u>

21. CREDITORS: Amounts falling due within one-year

	2025 €	2024 €
Trade creditors	136,830	54,400
Other creditors	3,630	5,257
Pension liability	-	4,733
PAYE and Social Welfare	83,077	93,816
Accruals	216,561	71,536
Deferred income (see below)	<u>492,751</u>	<u>209,373</u>
	<u>932,849</u>	<u>439,115</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

21. CREDITORS: Amounts falling due within one-year

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.

	2025 €	2024 €
Movements in deferred income are as follows:		
At 1 January	209,373	508,841
Credited to SOFA	(209,435)	(448,866)
Deferred during the year	492,813	149,398
At 31 December	<u>492,751</u>	<u>209,373</u>

Deferred income during the year of €492,813 is made up of funding received/invoiced in advance of 2026 from Sports Ireland amounting to €385,750, Sport NI €59,911, CE scheme €43,617 and HSE €3,535.

22. PROVISION FOR LIABILITIES AND CHARGES

	2025 €	2024 €
Dilapidation provision:		
Balance at beginning of year	336,000	294,000
Movement during the year	42,000	42,000
Balance at end of year	<u>378,000</u>	<u>336,000</u>

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

	2025 Restricted €	2025 Unrestricted €	2025 Total Funds €
Fixed assets	922,020	8,307,051	9,229,071
Current assets	-	1,965,519	1,965,519
Liabilities	-	(1,310,849)	(1,310,849)
Total funds	922,020	8,961,721	9,883,741

In respect of the prior year:	2024 Restricted €	2024 Unrestricted €	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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

24. FUNDS OF THE CHARITY

	Opening Balance 2025 €	Income 2025 €	Expenditure 2025 €	Transfers between funds 2025 €	Closing Balance 2025 €
Restricted:					
Club Support & Development Fund	38,987	-	-	(180)	38,807
Eastern Region Programme (Irish Town)	1,272	-	-	-	1,272
Friends of Special Olympics Ireland	828,870	-	-	-	828,870
Club Fund	11,992	-	(3,401)	7,525	16,116
Capital Fund	6,829	-	(6,829)	-	-
Club Governance, Support & Development	-	356,125	(356,125)	-	-
Athlete Leadership	-	50,054	(58,105)	8,051	-
Coach Development	-	75,012	(99,265)	24,253	-
Young Athlete	-	194,052	(194,052)	-	-
Health Programme	-	463,624	(463,624)	11,955	11,955
Sports Training and Development	-	152,429	(160,124)	7,696	-
Sport Competition Events	-	399,980	(399,980)	-	-
Ireland Winter Games	-	1,122	(1,122)	-	-
World Winter Games	-	47,527	(47,527)	-	-
Fundraising Collection Day	-	3,835	(3,835)	-	-
Women In Sport Fund	15,000	50,000	-	(40,000)	25,000
MATP	22,750	23,045	(23,045)	(22,750)	-
Inclusive Clubs	-	23,237	(23,237)	-	-
Volunteer Programme	-	257,221	(257,221)	-	-
Catalyst Fund	-	15,000	(15,000)	-	-
Ireland Summer Games	-	236,842	(236,842)	-	-
World Summer Games	-	4,248	(4,248)	-	-
Total Restricted Funds	925,700	2,353,353	(2,353,583)	(3,450)	922,020
General reserves	4,315,781	3,682,507	(4,323,759)	3,450	3,677,980
Designated Fund	5,283,741	-	-	-	5,283,741
Total Unrestricted Funds	9,599,522	3,682,507	(4,323,759)	3,450	8,961,721
Total Funds of the Charity	10,525,222	6,035,860	(6,677,342)	-	9,883,741

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

24. FUNDS OF THE CHARITY (Continued)

In respect of the prior year:

	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)

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 2025 (2024: 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 Athlete Programme.

Health and Wellbeing Programme:

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

Sports Training and Development Programme:

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

Sport Competition Events:

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

Grants Onwards to Club:

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

Ireland Winter Games:

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

Ireland Summer Games:

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

24. FUNDS OF THE CHARITY (Continued)

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.

Inclusive Clubs:

This fund contributes to our support of Inclusive Clubs. An Inclusive Club is an affiliation status offered by Special Olympics Ireland to National Governing Body (NGB) clubs within the community that are currently offering or looking to offer sport to children and adults with an intellectual disability.

Catalyst Fund:

This fund supports projects related to digital transformation with focus on improving administration, data analytics, cybersecurity and digital engagement. It is funded by Sport Ireland.

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 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 (2024: €nil).

	2025 €	2024 €
Operating leases:		
Total future minimum lease payments under non-cancellable operating leases are as follows:		
<i>Leasehold premises expiring:</i>		
Within one year	138,881	140,099
Between two and five years	395,522	372,222
More than five years	<u>-</u>	<u>-</u>
<i>Motor vehicles expiring:</i>		
Within one year	64,490	72,014
Between two and five years	73,294	137,784
More than five years	<u>-</u>	<u>-</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

26. FINANCIAL INSTRUMENTS

	2025 €	2024 €
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)	8,202,061	9,569,060
<i>Measured at undiscounted amount receivable</i>		
Trade debtors (Note 20)	368,219	40,437
Bank and cash on hand (Note 19)	1,309,170	1,229,167
Cash classified in investments (Note 18)	<u>943,422</u>	<u>65,893</u>
	10,822,872	10,904,557
Financial Liabilities		
<i>Measured at undiscounted amount payable</i>		
Trade creditors, pensions, and other creditors (see Note 21)	<u>140,460</u>	<u>64,390</u>
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)	<u>359,554</u>	<u>1,085,695</u>

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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

27. CREDIT, MARKET AND LIQUIDITY RISKS (CONTINUED)

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 10.3% 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 2025, we estimate that we received Donations-in-Kind of €325,506 (2024: €333,756). 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 28th April 2026.