



Special Olympics Ireland

Annual Report and Financial Statements

2023



**Special
Olympics**
Ireland



Directors and Other Information

Directors:

Brendan O'Brien (Chairperson)

Rose Alice Murphy (Secretary)

Donal Courtney (Treasurer)

Angela Litter (appointed 10th June 2023)

Aengus Sheerin

Anne Kiely

Charlotte Donnelly

Nazih Eldin

Laura Murphy

Louise O'Loughlin (appointed 10th June 2023, resigned 7th December 2023)

Mary Moran

Paul Malone

Carolyn Jones (resigned 10th June 2023)

Brendan Whelan (retired 10th June 2023)

Jim Pow (retired 10th June 2023)

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: Mazars, Block 3 Harcourt Centre, Harcourt Road, Dublin 2, Ireland.

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

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Chairperson Statement

Brendan O'Brien



Reflecting on 2023, I am immensely proud to be part of the Special Olympics community and proud of everything that has been achieved. I had the pleasure to witness first-hand the immense dedication and commitment of our inspiring athletes, our talented and accomplished volunteers and the support of families, staff members and others who make it possible for children and adults with intellectual disabilities to enjoy sport, reach their full potential and take an active role towards an inclusive society. I look back on 2023 with both pride and fondness.

I joined the board of directors in October 2021 and served in the role of Chairperson of the Governance and Nominations Committee. At the 2023 Annual General Meeting (AGM), I had the pleasure to deputise as Chairperson to pay tribute to outgoing Chairperson, Brendan Whelan, who had served on the board of Special Olympics Ireland for nine years, with five of those as Chairperson. Brendan did a wonderful job and made a real difference during his tenure, bringing both his professional and the experience of his many years of involvement with

Special Olympics at a grassroots level to bear. I was humbled and honoured to be elected Chairperson by the board of directors at the meeting following the AGM. I look forward to working with my fellow directors, our staff team, our wonderful volunteers, and our many other stakeholders whose quality of work and professionalism will be an immense support as we drive to meet our strategic goals.

There were so many memorable highlights during 2023, with the World Summer Games in Berlin in June at the pinnacle. I travelled to support the team and I got to experience for the first time Special Olympics in an international setting.

We could not be prouder of our athletes, their coaches and the management team, who together left no stone unturned to ensure that they were all well-prepared and primed to perform at their best. The team gave communities across the island of Ireland, who rightfully and enthusiastically got behind them, results to be celebrated and memories that will never be forgotten. From the outset, Aer Lingus, our valued travel partner, ensured that the team got an outstanding send off from

Dublin Airport. In Berlin, Team Ireland was the best-supported travelling delegation, as was evident from the cheers during the Opening Ceremony. During the competitions, our athletes competed so well and did us proud. Team Ireland returned home to a hero's welcome at Dublin Airport and claimed an impressive medal haul in Berlin, with a total of 74 medals that included 24 gold, 22 silver and 29 bronze. In all, 73 Irish athletes competed across 12 sports, each representing their team, their families and their communities with pride, commitment and passion. Indeed, along with the medals, there were numerous excellent placed finishes and many personal bests achieved along the way. Celebrations and recognition events were held up and down the country including very notable events at the Mansion House in Dublin and at the Parliament Buildings, Stormont in Belfast.

It's important to thank and pay tribute to the 65 volunteers, from across the island, who raised funds for the organisation, signed up and took their holidays so that they could volunteer at the Games. They brought their skills, volunteering ethos and a flavour of our island's hospitality, spirit and fun to bear in each of their venues and, when not working, were cheering loudly for our athletes.

I would like to extend a warm welcome to the 12 new clubs that affiliated this year. Five Young Athletes Clubs, three Special Olympics Sports Clubs, three Inclusive Clubs and one new Intellectual Disability Service were set up during the year. These clubs, and their volunteers, are opening access to a sports training programme for children and adults with intellectual disabilities in communities across the island. It is really encouraging to see new volunteers coming forward at grassroots level, especially following on from the COVID-19 pandemic which certainly impacted volunteer activity and reduced levels of participation. So, I applaud and thank our newest clubs and indeed pay tribute to the 241 other affiliated clubs, who, with their committees and teams of volunteers, do so much in support of our athletes and the organisation.

I had the enormous pleasure and honour of attending Special Olympics Ireland's first-ever in-person Volunteer Awards event with some of my fellow board members. The event provided the opportunity for Special Olympics Ireland to recognise and applaud our incredible volunteers for the dedication, energy, enthusiasm and "can do" approach they bring to the organisation.

We feel privileged that you choose to share your most valuable resources of time with Special Olympics Ireland. The joy and energy in the room at the event was palpable and the day was so memorable and inspiring. None of what we do would be possible without the important role and critical support provided by our funding partners, incredible donors and supporters. I wish to thank those who continue to provide multi-annual funding to the organisation - Sport Ireland, Sport NI, the Department of Rural Community Development, HSE, Rethink Ireland and our corporate partners eir, Gala Retail, J&J, Shaws, as well as philanthropists including Denis O'Brien as Chair of the Council of Patrons, and the JP McManus Benevolent Fund.

Much work has been done to earn the trust of these funders. I, and my fellow board members, will continue to ensure we maintain and build on this trust, and that of our beneficiaries and other stakeholders, by maintaining and driving high standards in governance. We will continue to set the strategic direction of the organisation, working in the present but with an eye to the future. I know we face some challenges ahead like adapting to a changing fundraising environment and embracing a more digital workplace and society. In the spirit of our 'One Team' value, I have every confidence, that working together, and with the support of all our stakeholders, we will succeed in our endeavours.

It was my great pleasure to meet so many incredible athletes during the year. As an athlete myself, I appreciate the many hours of training you do and the successes and disappointments you might experience in competitions. But most of all, I know the joy and fun you have, the friends you make and memories you create, being a member of a sports club.

Brendan O'Brien

Brendan O'Brien
Chairperson



CEO Statement

Matt English



2023 was a year in which we saw a further significant step in returning to a new normal post pandemic. Participation in the Special Olympics World Games in Berlin reminded our athletes, and the whole country, of the importance of our movement in showcasing the abilities of our athletes and the dedication of our volunteers. Success in Berlin was inevitable given the outstanding preparation and commitment from all members of the team, their families, our funders and our staff. Their achievements certainly attracted the worthy attention of the media up and down the country and indeed internationally.

Across the sport and not for profit sectors, it became clear that a lot had changed since pre-COVID-19. Many people got out of the habit of participating in sport and volunteering their time. Understandably, many people reprioritised their own health, time and their families. Furthermore, models of raising funds had dramatically changed, with a pronounced move towards a cashless society. This environment was exacerbated by significant increases in costs, from utilities to venue hire, insurance costs to payroll. Staff turnover increased dramatically too as more

people, cooped-up during the pandemic, decided to travel and explore their lives in a new way. Furthermore, in a very competitive labour market, it was not possible to meet all demands and inevitably this has had an impact on staff turnover. Significant impact was experienced in clubs too, with many clubs losing key volunteers that had served the club so gallantly but, and with our best wishes and deepest gratitude, decided to call it a day.

Given that back-drop, it was very satisfying that we achieved so much together in 2023. By the end of year, 241 clubs had returned to regular sports activity and other programmes, and 12 new clubs affiliated to the programme. Many clubs focused on upskilling and availed of important training including safeguarding and specialist coaching skills, whilst their club training sessions prepared athletes to take part in one or more of the 51 competitions offered across the five regions and/or in one of the 41 Sports Development events held during the year.

Safeguarding the health and wellbeing of our athletes is a top priority and is at the core of all our activities. We continue to ensure all our volunteers

undertake a safeguarding course relevant to their role. This is a fundamental requirement, and we need everyone to fully endorse safeguarding training, policies and practices. I encourage all volunteers and Club Management Teams to work hard to be compliant and to provide the best possible environment for our athletes to be safe, enjoy sport and thrive.

Towards the end of 2023 we were very excited to see clubs begin their journey of registering their membership on a new online system. We appreciate and recognise the efforts needed to embrace this technology which will serve the organisation well into the future.

During 2023, our five regions offered a full schedule of competitions, including league competitions and tournaments. We had 5,125 athlete entries for competitions and sports development days across 12 sports plus the Motor Activities Training Programme. We had 609 athletes taking part in European Football Week in May and 146 athletes took part in European Basketball Week in November/early December.

We expanded our offering in the Health and Wellbeing programme in 2023 with the addition of three new programmes - Health@Play (targeted at young children 4 – 15 years old), Stronger Minds, Happier Lives (Mental Health module) and Breast Cancer Awareness and Education. We also had a higher level of engagement in health activities during the year, with 762 athletes taking part, up from 504 in 2022.

Athlete leaders play a vital role in promoting health and fitness to their peers. Our 10 Health Messengers continue to advocate across the programme. With the introduction of the Fitness Captains training module, we were delighted to give athletes who wish to become leaders in their club an additional training opportunity. 19 athletes completed the training, equipping them to deliver warm-ups and cool downs within their club, supported by their coach. It is very satisfying to see increasing opportunities for our athletes to show their many diverse abilities.

It must be said that Special Olympics Ireland thrives because of the commitment of our incredible and loyal stakeholders. Volunteers are at the heart of everything great, and our most important enabler. In 2023, we began to see an increase in the number of new volunteers registering, with 701 new sign-ups this year, 278 more than the number in 2022. This is indeed a welcome development, and we look forward to embracing and supporting their

contribution and engagement with our athletes. It is also incredibly important to thank those volunteers who recently retired after countless hours of volunteering. Their legacy lives on!

In June 2023, 65 volunteers from across the island flew to Berlin to volunteer at the 2023 World Summer Games in Berlin. Special Olympics Ireland is very proud of its tradition of offering our volunteers the opportunity to play a part in an international event. We are also extremely proud of how our very competent volunteers perform at these events and at how brilliantly they represent the Special Olympics Ireland programme abroad.

A standout event in 2023 was the Volunteer Awards event held on 24 September, when 18 amazing volunteers were celebrated for all they do to make Special Olympics Ireland the fantastic organisation it is and to give our athletes the very best opportunity to succeed in sport and in life. 18 awards were presented in 16 categories and there were so many other inspiring nominations too.

I would like to express my sincere thanks and deep gratitude to our exceptional staff team who continue to pivot and turn to embrace new developments, support each other and work with our athletes, volunteers and clubs to constantly improve and enhance what we do. They engage with external groups such as National Governing Bodies of Sport, corporate bodies, funders and universities to bring the best skills and experience to the delivery of our programme of activities. The staff team embraced the roll out of 2023 plans and events with an enthusiasm and vigour that was second to none.

The leadership from our board, their professionalism and dedication remain a vital ingredient in raising standards and ensuring proper governance. The commitment from the board is significant and is very much appreciated. I wish to thank them for their time and their service – attending board meetings, serving on board committees and regional committees, and attending events.

Funding Special Olympics Ireland's programmes is essential. Our many funding partners are mentioned in this comprehensive Annual Report, and we are so grateful for their essential contributions. Huge gratitude to our core funders in Sport Ireland, Sport NI and the Northern Ireland Executive, and also to our many corporate partners. A very special thanks to every organisation and indeed every individual who personally donated to Special Olympics. Every euro really does make a difference.



Of course, we are always planning for the future. The priorities in 2024 look to expand on the work done in 2023 and to deliver on our Strategic Plan 2021 -2025. We welcome the affiliation of Inclusive Clubs to our programme, and we will look to expand this club model so that children and adults with intellectual disabilities have more access to sport activities in local inclusive clubs in communities across the island. We look forward to the completion of the roll out of our online Membership System and the introduction of our online Learning Management System to provide more accessible training to our volunteers.

Next year we will host the Ireland Winter Games in Northern Ireland in March 2024, after which Team Ireland for the 2025 World Winter Games in Torino, Italy will be selected and begin training. We

look forward to welcoming more athletes, more volunteers, and new clubs, including Young Athletes clubs, to our programme during 2024. We will be #UnbeatableTogether in 2024.

My final word as always goes to our inspiring athletes. Again, in 2023, you made us all so proud. It is a great privilege and honour for us all to support you. We ask that above all, you enjoy your life at Special Olympics, make friends, stay healthy and safe. In whatever you choose to do “be brave in the attempt”.

Matt English

Matt English, CEO

2023 at a Glance



13
Athlete Leadership
forums and workshop

73
World Games
Athletes

5
New Young
Athletes Clubs

12
New Clubs

3
Inclusive Clubs

701
New Volunteers



3 New Health Programmes
- Health@Play
targeted at young children 4-15 years old, Stronger Minds, Happier Lives (Mental Health module) and Breast Cancer Awareness and Education

Who we are

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

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



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

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



Our Values



Passion & Pride



Equipped for Empowerment



Flexibility & Adaptability



One Team

The ultimate goal of SPECIAL OLYMPICS IRELAND is to assist persons with an intellectual disability to participate as productive and respected members of society at large, by

-  offering opportunity to develop and demonstrate their skills and talents through sports training and competition
-  providing social and leisure opportunities for athletes
-  helping to increase the public's awareness of their capabilities and needs



Statement on Safeguarding

Safeguarding is at the core of all Special Olympics Ireland's activities and is fundamental to the development and implementation of everything we do and plan for in the future. Special Olympics Ireland is compliant with the Children First Legislation (ROI) and engages regularly with Sport Ireland, Sport Northern Ireland, and NSPCC Child Protection in Sport Unit, and the Health Services Executive (HSE) to continually meet legislative requirements and industry standards. Safeguarding policies and guidelines have been developed to govern our organisation and support the operational implementation of good practices and management of concerns within our clubs.

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

The future of safeguarding is one where:

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

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

Learn more about our own [Safeguarding Policies on our website](#)



Directors' Report

The directors of Special Olympics Ireland are its trustees for the purpose of Charity Law. The Trustees present their directors' reports together with the audited financial statements of the company for the year ended 31st December 2023.

This report incorporates requirements as outlined in the Companies Act 2014 and those 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 1st 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 seventh year of adoption of the Charity SORP (FRS 102) in these financial statements.



Objectives and Activities

Objectives

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

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

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

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

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

History

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

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

In 1979, the first Special Olympics Ireland team of 16 athletes participated in the International Special Olympics World Games in Brockport, New York and the programme 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 1995 European Games in Dublin. Significantly eir, or Eircom 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. These are made up of 253 affiliated clubs – made up of 178 community sports clubs, 42 Intellectual Disability Services, 22 Special Schools and 11 Inclusive Clubs. Volunteers have played a key role in the development of the organisation, from the groups of interested teachers and sports people, to the very significant and valued team of committed and experienced volunteers active today.

Our primary beneficiaries are persons with an intellectual disability who register as athletes to participate in the Special Olympics Ireland Programme. Athletes register at a local level as members of either a community sports club, an Intellectual Disability Service Provider, a Special School or as a member of a club of another National Governing Body (NGB) with whom Special Olympics Ireland has a relationship. Athletes may train from 4 years of age upwards and may participate in competition from eight years of age. There is no upper age limit.

The local clubs, services, and schools, in turn, are registered as Affiliated Club Members of Special Olympics Ireland. The clubs affiliate to the company and charity to participate in a range of services and supports that Special Olympics Ireland offers each year. Affiliated Club Members (clubs) are independent entities and are not consolidated into the Special Olympics Ireland legal entity.

Regional Structure

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





Our Sports

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

Special Olympics Ireland offers sports training and competition across 15 official sports, and the Motor Activities Training Programme. In competitions, athletes are placed into divisions to compete with other athletes of similar ability while considering gender and age. The Official Special Olympics Sports Rules provide standards for Special Olympics training and competition. Article One provides general principles established by the Special Olympics Official General Rules that are not found in the sport-specific rules. In case of any conflict between the Sports Rules and the General Rules, the General Rules shall govern.



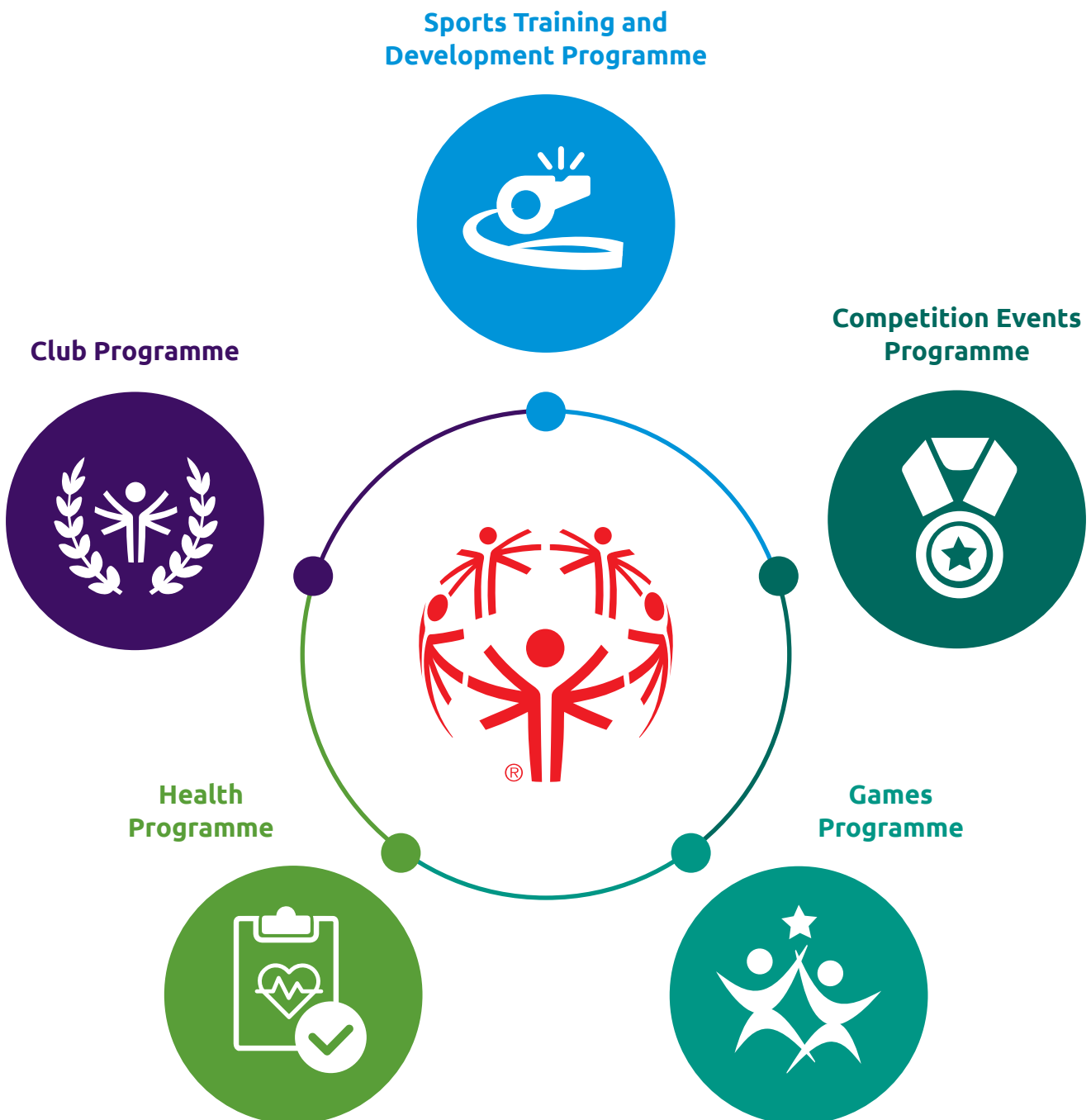
(alpine skiing, athletics, basketball, badminton, bocce, bowling, equestrian, floorball, football, gymnastics, golf, kayaking, pitch and putt, swimming and table tennis and Motor Activities Training Programme) *please note MATP is not an official sport



Activities

2023 promised to be a year full of hope and excitement and success, with clubs up and running locally, and a full schedule of competition opportunities on offer for athletes across 12 sports plus the Motor Activities Training Programme, coupled with the upcoming 2023 World Summer Games in Berlin in June - we were not disappointed.

Our priorities in 2023 sought to progress our strategic goals, whilst keeping a firm focus on working on the retention and growth of our athlete membership.





Club Programme

1

Club Governance, Support & Development Programme

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

2

Young Athletes Programme

The Young Athletes Programme is a play and sport activity programme for children with intellectual disability from 4-12 years. The programme introduces new athletes to the Special Olympics programme and their family members to a network of support, which is vital at this early stage in their child's development. The programme offers a pathway for Young Athletes to progress to life-long participation in sport. The aim is to ensure that these young children acquire the fundamental movement skills that will help them to progress into a structured sports programme.

3

Athlete Leadership Programme

The Athlete Leadership Programme encourages athletes to develop skills that empower them to become leaders in the organisation and to advocate for themselves and fellow athletes. Training is provided in a range of areas including leadership, public speaking, presentation skills, photography, and media work. This training gives athletes the confidence to share and express their views and ideas. Some athletes will go on to take leadership roles as ambassadors, or serve on committees, local or globally.

Throughout 2023 we continued to support clubs in the recruitment of volunteers, with some clubs still struggling to retain and/or attract volunteers. Club Recruitment resources were reviewed and enhanced, with guidance on the recruitment of youth volunteers added.





We rolled out 3 initiatives to support and improve governance and good practice in clubs:

- A new Template Club Constitution for community sports clubs in the Republic of Ireland was circulated in February. We organised two online work shops to increase understanding and application of the new fit-for-purpose governing document template.
- A revised Club Guide was launched. The guide is a resource tool for club management teams to use to enhance club operations, policies, and practices. [Click here to view the club guide.](#)
- A ‘Club Resources’ page was developed on our website here to make it easier for clubs to access information, guidance documents and forms.

In the final quarter of the year, and with significant developments made to adapt and tailor the new online membership system, the training of key volunteers in clubs got underway in earnest.

Financial support was offered to clubs through a Club Grant Scheme, thanks to funding from Sport Ireland. 55 clubs received grant funding under the Dormant Accounts Fund, Sport for All Disability Supports Club Fund. Applications were made directly to Sport Ireland, who in turn awarded the Dormant Fund to Special Olympics Ireland to distribute to clubs. Total club grant received was €136,000. Amounts awarded ranged from €1,000 to €3,100 were awarded in each region as outlined in the table below.

Region	# Clubs	Total Amount
Connaught	12	€28,550
Eastern	11	€24,300
Leinster	10	€26,250
Munster	18	€47,700
Ulster	4	€9,200
Totals	55	€136,000

An additional €29,200 in grants from the COVID-19 Resilience Fund was awarded to 13 clubs in 2023, further to the €123,665 in club grants awarded in 2022.

We welcomed 12 new clubs to the programme during 2023 – five Young Athletes Clubs, three Special Olympics Sports Clubs, three Inclusive Clubs, and one Intellectual Disability Service.

In May, we were honoured to host a visit from the Chairperson of Special Olympics International, Tim Shriver, who was keen to visit a Special Olympics Club when visiting Ireland in a personal capacity. We were most grateful to Oakleaf Lions Special Olympics Sports Club in Dungiven, Northern Ireland, who hosted the visit and to the many families and volunteers who turned out in huge numbers to welcome Tim. Under the direction of club coach, Brian Mc Guigan, the club’s young athletes demonstrated their skills as they participated in a variety of play activities, and their excitement and joy was palpable throughout the session.

Tim Shriver with Young Athlete from Oakleaf Lions Special Olympics club



Athlete Leadership activities included the delivery of six regional forums, with 131 athletes participating and 58 clubs represented. We also hosted seven Athlete Leadership workshops, with 50 athletes participating, and 27 clubs represented. The Athlete Leadership programme was supported by 99 volunteer mentors and 48 event volunteers. Bank of America, Dell, NOW Group and Volunteer Now partnered with us to offer their knowledge, skills and expertise on various workshop topics and their staff teams volunteered to help us deliver the Athlete Leadership Programme in 2023.

Content topics for the forums and workshops included:

- Athlete Leadership Core Training Modules
- Overview of Athlete Leadership Awards
- Confidence Building & Personal Development Workshop
- Employability and Motivation with guest speakers from the NOW Group
- Nutrition Guidance
- Tai Chi
- Sports Psychology - Control the Controllables
- Fitness
- Injury Prevention
- Rest & Recovery
- Motivation and Exercise
- Motivational Speaker
- Creation of a vision board to aid motivation



Sports Training and Development Programme

The Sports Training and Development Programme offers athletes opportunities to engage in sports training, to develop and learn new sports skills and to prepare for competition opportunities. The goal is to work towards providing not only year-round but lifelong sports experiences for people with an intellectual disability. The quality of the Special Olympics experience can be attributed largely to the experience and knowledge of coaches which makes Coach Education a vital element of the programme.

Sports Training and Development activities in 2023 included upskilling of existing coaches with Continuous Professional Development (CPD) training, coaches acquiring new coach qualifications and the introduction of new coaches onto the coaching ladder.

Coach training needs arose naturally from the setting up of 12 new clubs in 2023. As the Young Athletes programme is growing year on year, delivery of the Coaching Children course will be an annual activity as these new clubs are established.

Complimenting and supporting our strategic goal to engage with youth volunteers, we were delighted to see 27 Dublin City University students taking the Introduction to Coaching in Special Olympics courses held in February and March 2023.

With the Ireland Winter Games due to take place in March 2024 in Northern Ireland, and floorball being one of the two winter sports, an Introduction to Floorball course was offered to ensure participating club coaches were upskilled. This course was delivered in a hybrid setting, with Danish tutor Steen Houman, and Global Floorball Advisor for Special Olympics International, as the primary tutor delivering the course.

Working with a volunteer PGA Professional, a review of the Golf Leader course got underway in 2023, with a view to the refreshed course content ready for delivery in 2024.

Courses Delivered in 2024	Delivered by	Volunteers Trained
Coaching Children Tutors – CPD	Special Olympics Ireland	5
GymSTART Foundation Level course	Gymnastics Ireland	31
Bocce Officials Online Course	Special Olympics Ireland	13
Swimming – Breaststroke CPD Workshop	Swim Ireland	6
Introduction to Coaching in Special Olympics	Special Olympics Ireland	47
Introduction to Coaching Floorball	Special Olympics Ireland	19
Introduction to Football Workshop	Football Association of Ireland	5
Introduction to Coaching Basketball course	Basketball	42
Coaching Children Course	Special Olympics Ireland	45
	Total Coaches trained	213

Special Olympics Ireland participated in International and European sports campaigns to celebrate and promote participation in sport in general, the participation of women in sport and specific campaigns in football and basketball.

Women in Sport Week 6 – 12 March 2023

In support of Sport Ireland’s campaign for the week, where each day had a specific theme, Special Olympics Ireland followed and shared various social media posts to increase visibility of our female athletes, coaches, officials, and those who work and lead in volunteering roles in Special Olympics. During Women in Sport Week, and on International Women’s Day, a HealthFest event included the participation of 20 female athletes in a Breast Cancer Awareness workshop. Athletes took part in a practical cooking workshop and an education module on 5 Ways to Wellbeing.



European Football Week 20 – 28 May 2023

A total of 609 athletes took part in European Basketball Week.

This annual European-wide sports initiative to engage national football governing bodies/foundations and local football communities and clubs to run events for children and youth, men, and women. 609 athletes took part in activities across the regions.

Ulster Region:

The Ulster Football Finals took place on 27 May with 114 athletes across ten teams from seven clubs competing.

A Juvenile ‘Come and Try’ event took place after the final match with 12 under 15-year-old athletes participating in a number of skill-specific drills and a round robin mini-league of 4v4 matches.

Munster Region:

On 7 May, a juvenile multi-sports day was held with a total of 55 athletes, 30 of whom participated in the juvenile football event.

The finals for the Male and Female Football cup matches took place on 20 May, with 140 athletes taking part.

Eastern Region:

The Eastern Regional Football Final Blitz Day took place on the 27 May with 230 athletes participating, including juvenile athletes.

Leinster Region:

The Leinster Regional Football Finals took place on 3 May, with 83 athletes competing across eight teams from five clubs.



European Week of Sport

Special Olympics were involved in the BeActive Festival held on the Sport Ireland campus. Opportunities for children to participate in Young Athletes play activities were offered we got to showcase the sport of floorball, one of our two winter sports. Anita Ford, a Team Ireland basketball player at the 2023 World Summer Games was one of the inspiring athletes interviewed on the day by Irish Paralympic swimmer Ellen Keane. Anita shared her World Games experience, showcased her gold medal, and talked about what was coming up next for her in her sport.

European Basketball Week 25 November – 3 December 2023

A total of 146 athletes took part in European Basketball Week.

Organised by Special Olympics Europe Eurasia, in partnership with FIBA Europe and the FIBA Foundation, and recently co-funded by Toyota Motors Europe, European Basketball Week has the goal to promote inclusion of people with intellectual disabilities through team sports.

Special Olympics Ireland events included:

Eastern and Leinster Region:

The Eastern and Leinster regions combined efforts to organise a blitz, for athletes between 15- 20 years old. Athletes between 8-14 years of age took part in activities within the newly-introduced juvenile basketball pathway.

Activities included basketball skills, 5x5 games, with 70 athletes participating. Participating clubs included four Special Olympics sports clubs and three Basketball for All clubs from the Eastern and Leinster region.

A feature of the day also was a 3x3 coaching session delivered by Basketball Ireland to ten coaches.

Connaught Region:

A regional basketball blitz day was held on Saturday 25 November, with 76 athletes taking part at the event in Longford Sports Complex with five female teams and six male teams participating from across the region.



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). Regions offer other non-advancement competitions, including annual league competitions and tournaments.

Whilst many eyes were on Team Ireland's participation in the World Summer Games 2023 in Berlin, we were also focussed on providing other athletes with opportunities to compete in local and regional competitions. Offering 51 sports competitions across the five regional programmes in 2023, we saw an increase in participation levels throughout the year. A further 41 Sport Development events enabled athletes and coaches to focus on skill-development and/or progression and juvenile athletes got to participate in team sports as part of our Juvenile Pathway, supporting the transition into team sports for athletes moving on from the Young Athletes programme.

Total competition activities

Sport	Competed
Alpine Skiing	16
Athletics	278
Badminton	98
Basketball	440
Bocce	416
Bowling	740
Equestrian	72
Floorball	343
Football	421
Golf	94
MATP	120
Open Water Swimming	60
Swimming	572
Table Tennis	30
Total	3,700



Games Programme

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

The two key activities in 2023 in the Games programme were:

1

Berlin Special Olympics World Summer Games 2023 in June 2023.

2

Planning for the 2024 Special Olympics Ireland Winter Games to be held in Northern Ireland in March 2024.

Berlin Special Olympics World Summer Games June 2023

Following team selection in November 2022, athletes got together for the first training sessions in January 2023 over a two-night residential squad training weekend. Athlete and coach measurements were taken for team uniforms and headshots taken for Games Registration Credentials.

Training continued monthly, with in-person training sessions, and collaboration with each athlete's local club coach between sessions.

Team preparation focused primarily on their sport-specific training but extended to other important areas such as safeguarding, healthy eating, strong minds, hydration, and use of social media.

With uniform designs and fittings complete, excitement was at its utmost when the team received delivery of their uniforms at their session in May. We would like to acknowledge the tremendous support from other National Governing Bodies of Sport who provided the team with some items of kit. These included the FAI, Gymnastics Ireland, Basketball Ireland, Horse Sport Ireland, Athletics Ireland, and

Swim Ireland. The athletes were supported by a 36-strong volunteer management team, made up of volunteers with a blend of World Games experience behind them and new recruits to international competitions who were getting an opportunity to build on their experience. On 12 June, the delegation of 73 athletes and 36 management team members departed for their host town experience in Bielefeld and then moved on to Berlin to compete in twelve sports from the 17 - 25 of June.

On every level, Team Ireland's participation in the Berlin Games was a total and resounding success. The team, since their selection, were exemplary and all their hard work in preparing yielded the inspirational performances and growth in character that was witnessed by so many at home and abroad. Over 600 fans travelled to Berlin, the biggest travelling delegation at the Games. We were delighted to have such a strong supporter base and presence in Berlin cheering on the team. Outstanding media coverage, available through several different channels, was shared and celebrated the achievements of the team. Celebrations in local clubs and communities continued long after the Games celebrating the 75 medals and many personal bests that the team achieved.

2023 World Summer Games Medal Table

Sport	Gold	Silver	Bronze	4th	5th	6th	7th
Athletics	3	2			1	2	
Badminton	1		1	1			
Basketball	1						
Bocce	4			1	1	1	
Bowling	1	1	1	1		3	3
Equestrian	1	2	3	1	1		1
Football	1						
Golf		2		1	1		
Gymnastics Rhythmic		1	5	3		1	
Gymnastics Artistic	9	6	12	3	3	2	1
Kayaking	2	6	3	1			
Swimming			3	2	2	2	1
Table Tennis	1	2	1				
Totals	24	22	29	14	9	11	6

2024 Special Olympics Ireland Winter Games, Northern Ireland

Planning activities for the 2024 Ireland Winter Games, to be held in Northern Ireland in March 2024, got underway in September. With venue visits and bookings finalised, recruitment of volunteers to fill one hundred and fifty volunteer Games roles was initiated.

Selection of the regional athlete to advance to the Ireland Winter Games took place in each region, following the completion of regional qualifying events. A total of 209 athletes from the five regional programmes will travel and compete in the sports of Alpine Skiing and Floorball.





Health Programme

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

1 Safeguarding and Disability

Throughout our activities, the safety and well-being of Special Olympics Ireland's stakeholders is of paramount importance. We aim to foster a culture of understanding and compliance and to create a safe athlete-centred environment for athletes. We are committed to promote best-practice training standards and to ensure that everyone understands their responsibilities in safeguarding our athletes.



2 Health and Wellbeing

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

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



Safeguarding

Whilst there is still much work to do, 2023 was a significant year in the promotion of safeguarding training, policies, and practices. This year we started to see the impact of the groundwork and compliance checks, prioritised over the past three years, starting to shape the culture within our clubs.

We delivered a monthly schedule of safeguarding courses and, during National Safeguarding Week, we supported this national campaign by delivering key messages in a step-by-step format for clubs to enhance compliance - [Safeguarding Week | Special Olympics Ireland](#).

Our capacity to deliver safeguarding training was increased in 2023 as we welcomed a more active, and much-appreciated, engagement of newly trained Safeguarding Tutors. The table below outlines the training courses delivered and the number of volunteers trained.

Course	No. Of Courses Delivered	No. of Volunteers trained
Safeguarding 1	55	863
Safeguarding 2	7	77
Safeguarding 3	8	72
Totals	70	1,012

To complement the club safeguarding training currently available, and to ensure our standards and processes remain robust, we have implemented new measures for competition events and in 2023 we finalised a new Event Safeguarding Module for our many occasional volunteers.

Our participation in a Special Olympics Europe Eurasia led Erasmus+ project, “Operation Safeguard”, continues (until June 2024) and big strides have been made in streamlining understanding of safeguarding across the six participating National Programs. This project has allowed Special Olympics Ireland to learn from experts assigned to the project and to be involved in shaping and support learning, policies and procedures in National Programmes that have yet to put in place a structured safeguarding programme. The project has funded a number of resources that Special Olympics Ireland will use at local club level and at competition events. [Operation Safeguard | Special Olympics Ireland](#)

In preparation for the 2023 World Summer Games, safeguarding training for athletes included the delivery of three workshops for athletes exploring Code of Ethics topics and a workshop around the Code of Conduct and resilience was delivered to the Berlin Volunteers Team.

Work during 2023 included working with Sport Ireland’s Ethics Unit on transgender and non-binary inclusion in sport and physical activity, a forum where National Governing Bodies of Sport engaged to share their views, insights, needs and concerns.

In December 2023, Safeguarding Officer, Amanda Ní Ghabhann, who attends meetings with the Disability Federation of Ireland (DFI) on behalf of Special Olympics Ireland, was appointed by DFI on to the HSE Expert Advisory Group - Promoting Healthy Relationships and Sexuality for Disabled People. The HSE Expert Advisory Group reports into the National Disabilities Quality Improvement Team (HSE Community Operations).

Health & Well-being

Health Promotion

During 2023 a variety of options were offered to athletes to engage in health promotion, health education and health awareness activities.

123 athletes participated in a year-round Health Promotion programme. A further 122 athletes, from four Young Athletes clubs, across three regions, (Ulster, Eastern and Munster) took part in Health@Play, a programme specifically tailored to younger children with an intellectual disability.

January 2023 saw the official launch of our partnership with Mental Health Ireland and our new programme called Stronger Minds, Happier Lives.

For the first time, on 11 March 2023, Special Olympics Ireland hosted a ‘HealthFest’ to celebrate our female athletes during Women in Sport week. Athletes participated in three health workshops including a module on 5 Ways to Wellbeing (delivered by Mental Health Ireland), a cooking workshop and Breast Cancer Awareness workshop (delivered by Breast Cancer Ireland).

Throughout 2023, athletes participated in training and education on health topics in Mental Health (Stronger Minds, Happier Lives), Breast Cancer Awareness and Fit5 Exercise workshop and health education with one of our affiliated clubs.

Module	Stronger Minds, Happier Lives	Breast Cancer Awareness	Fit5 Exercise	Healthy Lifestyle Challenge
Athletes Attending	73	33	36	50

Healthy Athletes

Health Screenings were delivered across the five disciplines of FitFeet, Fun Fitness, Health Promotion, Special Smiles and Strong Minds. 243 athletes were screened during the year.

Healthy Communities

In 2023, we continued our goal to reach out to health professionals, organisations and educational institutions engaged in health-related work, to create awareness and understanding of the needs of people with intellectual disabilities so that we can support the delivery of an equitable and accessible service for our athletes in communities around the island.

Breast Cancer Ireland

Special Olympics Ireland was delighted to partner with Breast Cancer Ireland in August 2023 to launch a pioneering Breast Health and Education Awareness Programme aimed at women with an intellectual disability (ID). The partnership will see Breast Cancer Ireland deliver five Breast Health Education and Awareness workshops per year to Special Olympics athletes.

The free-of-charge education workshops involve trained Breast Cancer Ireland Outreach Coordinators teaching Special Olympics Ireland athletes how to perform a self-breast examination and how to look out for the eight signs and symptoms.



According to Walsh, S et al, research indicates that women with an intellectual disability tend to present with later-stage cancers which have poorer outcomes compared to women in the general population. Evidence suggests that women with an intellectual disability are more likely to experience a greater number of risk factors for breast cancer, placing them at increased risk, and that they possess limited knowledge about breast awareness and breast cancer.

The Breast Health Education and Awareness workshops are intended to empower Special Olympics athletes with health knowledge, potentially leading to improved outcomes including earlier detection and treatment, better prognosis, and improved survival.

This is in line with the inclusive health approach championed by Special Olympics Ireland, which involves educating and involving athletes in their own health and giving them the tools to live healthy lives.

Speaking at the launch, Carol Scott, BCI Outreach Co-ordinator and Parent of Special Olympics athlete said:

“ As both the proud mother of Moira, a Special Olympics Athlete, and my role as a Breast Cancer Ireland Outreach Coordinator, I am genuinely delighted to see this partnership between these two wonderful organisations come to fruition. To witness a partnership with Breast Cancer Ireland, evolve and knowing the impact that this will have from an athlete education and awareness perspective is a very welcome and exciting development. Sometimes, additional needs groups and communities can feel somewhat ‘left out’ when it comes to national health awareness programmes - so I’m proud to see Breast Cancer Ireland leading the charge as always with regards to diversity and inclusion. ”

Athlete Deirdre Walsh participated in an introductory session delivered by Carol Scott. She said:

“ I found the education programme interesting and very useful for athletes - and for everyone. My own family has dealt with breast cancer, and I think this programme is very important so we can understand the signs and deal with breast cancer if it appears. ”

Universities and Health Professionals

A total of 183 healthcare students engaged in the Health Professionals programme

Ongoing engagement with the health departments and faculties across seven universities continues to strengthen the work we do and is helping create awareness of and garner support for people with intellectual disabilities. During 2023, we engaged and trained 183 healthcare students.

Recognising our Partners – the Golisano Health Leadership Awards

On Friday 19 May, Special Olympics Ireland had the pleasure of presenting some of our fantastic health partners with a Golisano Health Leadership award. Congratulations to Mental Health Ireland, safefood and University College Cork Audiology Department!

The Golisano Health Award recognises outstanding individuals or organisations who are dedicated to improving the health of people with intellectual disabilities and advancing the health of Special Olympics athletes.

The Award also promotes awareness of the progress and extraordinary efforts toward fulfilling the goals, values, and mission of Special Olympics Health work. The Health Leadership Awards give Special Olympics Ireland the opportunity to acknowledge the great health work that is taking place throughout the island of Ireland at a local community level.

Athletes making an impact in Health!

Athlete leaders play a vital role in promoting health and fitness to their peers. Our 10 Health Messengers continue to advocate across the programme, speaking at events, addressing university students, and delivering health education training to their peers.

On Sunday 16 April 2023, we were delighted to offer athlete leaders, for the first time, the opportunity to train as Fitness Captains. Fitness Captains are athletes who have a passion for fitness and who are trained to deliver warmups and cool downs within their club, supported by their coach.

19 athletes attended the training day, empowering them with the theory and practical skills to take on the role of Fitness Captain within their club.

The Fitness Captains are role models to their fellow athletes as they share health tips and the importance of being a healthy athlete! [#UnbeatableTogether](#) [#InclusiveHealth](#) [#SportForAll](#)



Operation Transformation

Ten athletes from Laochra Laois Special Olympics Club successfully took on the Operation Transformation Active Ad Break Challenge, representing Special Olympics athletes across the island.

762 athletes engage in health activities in 2023, an increase from 405 in 2021 and 504 in 2022.

Since 2021, Special Olympics Ireland has expanded its offerings in accessible health education for persons with an intellectual disability in Ireland.

From just one Health Promotion Programme in 2021, an additional three programmes have been developed and rolled out - Health@ Play (targeted at young children 4 - 15), Stronger Minds, Happier Lives (Mental Health module) and Breast Cancer Awareness and Education.

Collaborated with 7 Universities during 2023

Dublin City University, Trinity College Dublin, University College Cork, South East Technological University (SETU), National University of Ireland, Galway, Ulster University, Atlantic Technological University.

AONTAS Star Award for Special Olympics Ireland

Best Adult Education Initiative in Health and Wellbeing Category

Our long-running and life-changing Health Promotion Programme has won an AONTAS STAR award in the Health and Wellbeing category. Athletes Ayoub Deboub and Fiona Brady, Ulster Health Promotion Facilitator, Peter Griffin, and Health and Wellbeing Coordinator, Hayley Kavanagh, accepted the award at the ceremony in Croke Park on Friday 10 March.

The Health Promotion Programme was launched in 2008 and has put athlete engagement and involvement in their own health learning and literacy at the forefront. Over 100 athletes participate on a yearly basis, and results have shown positive impacts in health knowledge and healthy behaviours which have been life-changing for so many participants. This project was one of ten adult learning initiatives recognised at the event.



Achievements and Performance

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

GOAL 1



Develop and expand flexible sports opportunities to increase participation

GOAL 2



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

GOAL 3



To nurture a **culture of excellence**



Goal 1:

Develop and expand flexible sports opportunities to increase participation.

With a multi-strategy approach, we continued in 2023 to explore new opportunities and avenues for children and adults to join and participate in sport.

A review and evaluation of the competition pathway for the programme by a designated project team was completed in 2023. The review sought to address the challenges faced in managing the programme’s large participation base as they navigate through a four-year cycle of advancement and to identify, where possible, additional opportunities to compete outside of that cycle. The project team initially examined the current process, the numbers involved, the strengths and weaknesses of this process and identified opportunities that may enhance advancement opportunities. Three key themes emerged:

1. Introduce two Unified Sport options and identify other opportunities at the appropriate time.
2. Further develop and encourage inter club and inter regional activities and events.
3. Amendments to the current delivery process of the advancement cycle. Further work is ongoing with the sports team and communication will follow to clubs in the first quarter of 2024.

Our strategy to engage young children, from 4 to 12 years of age, is gaining momentum and we had five Young Athlete Clubs established during the year.

Region	2023 - New Young Athletes Clubs
Connaught	East Mayo Special Olympics Club (Sports Club)
Eastern Region	St. Vincents Special School (School) Arklow Vikings Special Olympics Club (Sports Club)
Munster	Realta Special Olympics Club (Sports Club)
Ulster	Riverside Special School (School)

Progress towards inclusion of athletes with an intellectual disability into mainstream National Governing Body Sports clubs saw three new clubs affiliate with us, opening opportunities locally for athletes to participate.

In addition to the three Memorandums of Understanding (MOUs) signed with Canoe Ireland, Gymnastics Ireland, and British Gymnastics (NI), we were thrilled to enter into a MOU with Basketball Ireland during 2023. Discussions are progressing with three other National Governing Bodies of Sport, and we look forward to a continued expansion and adoption of our new Inclusive Club Model across the sports sector.

Region	2023 - New Inclusive Clubs
Connaught	Longford Phoenix Basketball Club
Eastern Region	North Kildare Eagles Basketball Club
Ulster	Valdez Gymnastics

2023 also saw the establishment of the more traditional club settings, with the setting up of three Special Olympics Community Sports Clubs and one new Intellectual Disability Service affiliating.

Region	2023 - New Special Olympics Community Sports Clubs
Connaught	Kiltimagh Special Olympics Club
Eastern Region	Fingal Gallopers Special Olympics Club
Ulster	Antrim and Newtownabbey Disability Football Special Olympics Sports Club
Region	2023 - New Intellectual Disability Service
Connaught	National Learning Network – Galway

With the influx of children joining Youth Athletes Clubs, we continue to prepare for their transition into more sports-specific training as they move on from the Young Athletes fundamental sports programme. Our target was to run 10 juvenile events across football and basketball, we only delivered six events, and have more work to do in this area.

Goal 1

Key Performance Indicators for 2023

Complete Review of Competition Programme

Review completed, following organisational-wide consultation process. Recommendations for competition programme included in the final report.

Prepare and train Team Ireland for participation at the Berlin World Summer Games 2023

Team Ireland’s preparation, including monthly training sessions and a residential camp, took place from January to May, and the team’s performance at the Games reflected the thorough work undertaken.

Formal engagement at regional level across the three pilot sports – Kayaking, Gymnastics & Basketball - to increase access for athletes to NGB clubs.

Engagement resulted in the formation of two Inclusive Basketball Clubs and one Inclusive Gymnastics Club

Establish five new Young Athletes Clubs

Five new clubs were established to deliver play and sport activities.

Expand the Juvenile Football and Basketball Programme - Host a ‘Come and Try’ day in each sport in each region (10)

Six ‘Come and Try’ events held across regions.

2024 KPIs

 Ireland Winter Games delivered with Floorball & Alpine Skiing offered.

Goal 1

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

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

 Establish 5 new Young Athletes Clubs



Goal 2:

To support clubs to be resilient and adaptable.

To build the resilience of clubs, a focus on club governance continued during 2023. A fit-for-purpose new Club Constitution template for Republic of Ireland community sports clubs was issued in February, with two follow-up workshops held to support the roll out. To enhance and upskill volunteers, safeguarding forums were organised to provide extra support to Club Safeguarding Officers and Designated Liaison Persons. The aim of the forum was to elaborate on risk assessing for safeguarding in clubs, completion of Safeguarding Risk Assessments and to build the awareness, comfort levels, and confidence of the volunteers in these specific roles. Regional workshops were held in the Leinster, Eastern and Munster regions to upskills these role holders and to open lines of engagement and support in a face-to-face format. A workshop in the Connaught region is taking place in January 2024 and Ulster will be at a later date. We have also offered seven courses in Safeguarding 2 and eight courses in Safeguarding 3 during the year to ensue these role holders had access to the required training.

With the aim of supporting and to make it easier for clubs, the Safeguarding webpage was updated to make resources more accessible and to provide real-time information and booking facility for booking upcoming Safeguarding courses. New resources include a safeguarding compliance animated video.

In recognition of the 20th Anniversary of the 2003 World Summer Games held in Dublin, and to inspire former and new volunteers to get involved, we were delighted to partner with parkrun Ireland to engage the wider community in a celebration of the event in parkruns across the island on 24 June 2023. Special Olympics Ireland organised additional activities at six flagship parkrun events to increase the awareness and to provide opportunities for local clubs to profile their club. The collaboration between Special Olympics Ireland and parkrun also presented a unique opportunity to promote inclusion, celebrate the achievements of athletes with an intellectual disability and have fun together - celebrating a shared passion for physical activity.

With an eye to the future, we held a number of focus groups with youth volunteers to explore how Special Olympics can reach and foster relationships with youth volunteers and bring practical solutions to clubs for club volunteer recruitment. A number of themes were explored:

- Awareness of Special Olympics
- Youth motivation to volunteer
- How volunteering adds value to a young person's life
- Barriers to volunteering
- What youth volunteers bring
- Reaching youth volunteers

A linked initiative where club members who are naturally talented at fostering relationships with youth volunteers were asked to share their practices when recruiting, on-boarding and engaging youth volunteers in their clubs. Feedback and conclusions were gathered in the form of a report and made available to clubs to inform their recruitment activities.

An outcome of the above initiatives is a toolkit to support club volunteer recruitment. The toolkit is currently hosted on the Special Olympics Ireland website and is designed to support clubs recruiting in their communities. The toolkit contains: (i) suggestions on where to seek out volunteers (based on volunteer feedback), (ii) an engaging presentation that clubs can use to recruit from schools or colleges, (iii) template posters and how to create club posters, (iv) guides on recruiting through social media and (v) onboarding new volunteers. A full list of content can be viewed by accessing [Volunteer Recruitment Toolkit | Special Olympics Ireland](#)

Goal 2

Key Performance Indicators for 2023

Deliver 5 Club Governance & Compliance Workshops

5 workshops delivered – 2 on Club Governing Document and 3 Safeguarding workshops.

Leverage the 20th Anniversary of the 2003 World Summer Games, in a resourceful and cost-effective manner, to attract new volunteers.

701 new volunteers registered in 2023, an increase of 270 volunteers from 2022. Clubs, volunteers, athletes and extended families and friends were invited to join the parkrun community for a day of celebration on Saturday 24 June to mark the anniversary of the Games. 6 flagship parkrun events ran from Sunday 18 to Sunday 25 June 2023.

Engage 250 new Youth Volunteers .

361 Youth Volunteers engaged with the programme.

2 Athlete Training Modules piloted.

Complete – athletes participated in Fitness Captain and Health Messenger training.

Deliver Introduction to Floorball Course

The course was delivered to 30 volunteers.

Deliver a Golf Leader Coaching Course

The course is in the final stages and will be delivered in 2024.

Deliver Health @ Play, (Young Athletes) Education Programme to 5 clubs.

Young Athlete clubs engaged in the year-round programme, with 122 athletes across 3 regions

2024 KPIs

Goal 2

-  Develop and launch the new Coaching Young Athletes course
-  10 Coach Education and Sport Officials courses delivered
-  5 Coaching Children/Coaching Young Athletes Courses delivered
-  Deliver Health @ Play Education Programme (Youth Athletes 8 -15 year olds) to 5 clubs
-  Provide Health Screenings for 100 athletes in three disciplines
-  5 Breast Cancer Awareness training sessions delivered



Goal 3:

To nurture a culture of excellence

Activity under this goal seeks to train and upskill staff and volunteers, and to provide them with the knowledge, tools, and technology that will empower them to take on leadership roles in the organisation.

2023 provided staff and volunteers alike with unique opportunities to learn, lead and deliver operational plans to support Special Olympics Ireland's participation in the 2023 World Summer Games in Berlin. The Games presented an opportunity for a staff member to be appointed to lead Team Ireland and another member of staff to lead Team 2023 Volunteer team. The two staff members were supported and mentored by staff with prior experience of World Games and knowledge of integral elements such as sport, operations, and fundraising. Several volunteers took on leadership roles on management teams, in coaching and in medical roles. The involvement of staff and volunteer leaders at an international event such as the World Summer Games not only allows us to recognise and value their contribution to the organisation, but the experience enhances their knowledge, understanding and skills which they, in turn, will bring to bear on the programme across the island of Ireland.

The Athlete Voices group has had a very successful year. During their seven meetings in 2023, we have continued to strengthen the understanding of the group's purpose and the value they provide to Special Olympics Ireland. Replacing the athlete on the board, the Athlete Voices Group working group is a more authentic way to gain athlete input into programmes and decisions made at board level affecting them. This format ensures appropriate time and preparation for engagement with our key stakeholders. Thus far, the group have provided valuable input into four projects: Trinity College Dublin accessibility for people with an intellectual disability, accessible safeguarding policies, the Women in Sport Action Plan and consultation, input, and feedback into the Competition Review process.

We successfully delivered on our targets for the Athlete Leadership programme, providing personal development, learning, and upskilling opportunities to 181 athlete leaders. Partnership engagement to deliver this programme brings additional expertise, knowledge, and skills to bear on the programme.

Delivery of the JustGo Membership System was later than we had wished, due to the extent of tailoring required to make it work effectively for us and the significant workload involved in working through the processes and modifications needed. However, in October, we were thrilled to see the first phase of the project roll out with the training of staff members and Club Membership Champions. Between October and December, 130 clubs attended and completed training on the new system.

Access to JustGo for volunteers will happen on a phased basis in quarters 1 and 2 in 2024. Once launched to volunteers, this will enable us to launch our Learning Management System, Learning Pool, and record volunteer training records to volunteer profiles in JustGo.

A major success during 2023 was the completion of the Young Athletes PhD Research Project. The project has provided the organisation with invaluable evidence-based insight and information on skill development in children with intellectual disabilities. As a result of the findings, we decided to act on the research findings by running an intervention programme that addresses the recommendations and will ultimately improve the quality of training provided to coaches and the quality of the Young Athletes Programme.





Research in Focus

In 2023, Special Olympics Ireland's PhD Research project was completed. This was a three-year project working in partnership with Dublin City University (DCU) and funded by Rethink Ireland. The research topic was: 'An Evaluation of the fundamental movement skill proficiency of children with intellectual disabilities participating in the Young Athletes programme'.

Young Athletes is a fundamental movement skills programme for children with intellectual disabilities offered by Special Olympics Ireland and delivered by volunteer sports coaches.

During the life of the research project:

- 100 Young Athletes had their fundamental movement skills assessed by researchers at Dublin City University to establish an evidence base of motor competence for children taking part in the Young Athletes programme. The results have demonstrated a clear need to develop a new Young Athletes toolkit and curriculum with a crucial focus on balance proficiency as this was identified as a key area for improvement.
- Eight Young Athletes coaches participated in focus groups to provide feedback to facilitators and barriers to delivery of the Young Athletes programme, highlighting areas for improvement to increase the success of the programme. A particular finding included the need to develop a workshop for parents of Young Athletes to upskill them to the importance of their child developing high levels of motor competence and teaching parents how to further support the development of these skills at home.
- 10 coaches provided proxy reports on Young Athletes fundamental movement skill proficiency with the findings highlighting the need to develop a Continuous Professional Development module to upskill coaches on observing, detecting, and correcting errors in children's fundamental movement skill performance.

Impact and Future Directions

The findings from this PhD project identified a number of recommendations for improvement to increase the sustainability and growth of the Young Athletes programme.

The following are key recommendations:

- Coach Education - Coaches who participated in the focus groups identified a need for improved coach education. The current qualification of 'Coaching Children' is quite academic in nature and lacks the 'hands on' aspect of training that the coaches feel would be more beneficial for their sessions. Additionally, the project highlighted that coaches have weak to moderate interpretations of the children's fundamental movement skills (FMS), there is a clear need to upskill coaches to carry out FMS assessments of the children they coach. This will help coaches to tailor their sessions to meet the needs of the group and will help children develop their FMS at a quicker rate.
- An intervention - the children attending the Young Athletes programme have low FMS proficiency. An intervention is recommended to determine whether adjustments can be made to the existing programme that will benefit the children's FMS development and progression. The recommendation is for a 6-8 week' intervention with pre and post testing of FMS.
- Equipment Upgrade – The coaches would like to avail of new equipment. It was highlighted that no equipment has been provided to practice balance skills. The research presented that 0% of the children tested who attend the Young Athletes programme have mastered the skill of balance. The idea is to create specific equipment packs that target weaker skills e.g. balance kit, which clubs might borrow from their regional office for a set period of time.
- Juvenile Pathway - Development of a juvenile pathway is required to ensure that, once children finish in the Young Athletes programme, there are sports specific offerings available to them in their locality. Currently, a lot of the Young Athletes Clubs feel isolated as there are no sports specific clubs in their areas

to send the children to. A lot of coaches are now expanding their offering by adding an additional sports specific training session to their club to ensure the athletes remain with Special Olympics. A needs analysis is required to determine where the sports clubs are located in comparison to the existing Young Athletes clubs.

- Development of an app for coaches - Development of an app in which coaches can assess athletes FMS, in addition to being able to access sample session plans, games and coaching tips. Parents for each child would have a log into the app to see their child's FMS report card. Recommendations on what skills need additional work will be highlighted for parents to practice at home with their child.

Funding has been received from Sport Ireland Research Unit to continue the further development of the Young Athletes Research Project into 2024 to include the development of a new Young Athletes toolkit and curriculum and equipment bag, a new 'Coaching Young Athletes' coach education course and a Continuous Professional Development (CPD) module for existing coaches.

- Globally, fundamental movement skill proficiency levels of children with intellectual disabilities are low compared to their typically developing peers.
- Through the Young Athletes programme, Special Olympics aims to close the skill proficiency gap to help children with intellectual disabilities stay in sport for life.

Goal 3

Key Performance Indicators for 2023

Hybrid working environment implemented, and work and consult with our staff team to develop our Flexible Working Policy

Complete

Management Training delivered to drive talent retention and development.

Upskilling of staff and volunteers involved in 2023 World Summer Games.

Leadership Training delivered to Athlete Voice Group

Training deferred, given that two training modules were undertaken in 2022 and time commitment to engagement and consultation across projects increased.

Equip and prepare Team 2023 for volunteering roles at the World Summer Games, Berlin 2023, providing opportunities for leadership and skill development.

Team 2023 attended 3 training sessions to prepare for Berlin 2023, and the 65-strong volunteer team undertook leadership roles at the Games as trusted ambassadors of Special Olympics Ireland.

Online Event Management Training Module available online for Event Volunteers

Activity deferred to 2024.

Intellectual Disability Training Module available online to support volunteers in Inclusive Clubs

Course developed and available on request, online option will roll out in early 2024.

One face-to-face Athlete Leadership Forum in each region (5).

6 Regional Athlete Leadership Forums were organised, with 131 athletes participating from across 58 clubs and 7 workshops with 50 participating athlete leaders.

Complete roll out of Just Go Membership System

Roll-out of the system to Clubs in November 2023. In November and December, representatives from 138 clubs attended training. Access to the system for volunteers will happen in quarter 1 2024.



LMS (Learning Pool) fully live and operational

Launch of the system is delayed until quarter 2, 2024, to coincide with the roll out of the Membership System.

PhD Research - Year 3 complete with PhD - SO Fun - Evaluation of the Special Olympics Ireland Young Athletes Programme

PhD Research project complete. Successful publication of 3 papers in peer-reviewed journals detailing at both a local and global level the fundamental movement skill proficiency gaps that exist for children with intellectual disabilities.

2024 KPIs

Goal 3

- ✓ Equip and prepare Team 2025 for volunteering roles at the World Winter Games, Torino 2025, providing opportunities for leadership and skill development
- ✓ 10 online courses available on Learning Management System
- ✓ Launch revised Athlete Leadership Programme
- ✓ All Ireland Leadership Forum
- ✓ Create accessible safeguarding policies for athletes
- ✓ Implement integration of membership with the Learning Management System, Beacon Fundraising
- ✓ Implement findings from PhD – Plan of Action – Young Athletes



Fundraising and Sponsorship

2023 was a year of transition for our marketing, communications, and fundraising activities. Our team, our activities and the fundraising landscape continued to change over the year. This aligned well with our current 2025 organisational strategy to invest in new areas of income generation and adapt to the changes underway in society. This included, for example, the continued move towards less cash circulating in the economy, and the changes that COVID-19 expedited within donor and consumer behaviours. We have had to be adaptive and successful in beginning to identify and prioritise the areas that can offer longer term income opportunities.



Community

In 2023, we focused on growing our physical events with the aim of boosting our income and bringing it closer to pre-pandemic levels. This resulted in a reduction in digital fundraising which had been the primary focus during the pandemic and a hybrid focus in 2022. Community fundraising is still evolving, and it was clear by mid-2023 that digital fundraising challenges were on the decline across the sector.

For our biggest community campaign, Collection Day, we focused on growing income from bucket collections to help boost our income. We did this by increasing collection points, schools and volunteers and we successfully raised over €325,000. We faced some challenges with footfall and corporate recruitment in our larger cities with more people working from home affecting the income generated in these areas. On the other hand, however, some of our commuter towns were hugely successful due to more people being based locally. Some of these locations were back up to pre-pandemic donation levels.

Our 'Cops and Donut' events were very successful in terms of net income, thanks to the support of An Garda Síochána taking the lead to organise these events and thanks to Kelly's Donuts for their in-kind support of donuts. This allowed us to double our net income in 2023 and raise just under €20,000.

Our Polar Plunge events raised just over €40,000 in 2023. These events have become more challenging to run due to increased competition from other charities. Also, the popularity of sea dips in general makes these events less of a novelty. The community engagement and awareness however are strong, and we will continue to streamline and review the performance of these events going forward.

We also ran our Friendship February Campaign with primary schools for the second year which was successful in terms of awareness and sign-ups and raised €5,000 and we hope to build on this in 2024.

Campaigns:

In 2023 we ran the Volunteer Programme for the World Summer Games in Berlin. 66 volunteers were recruited and trained to travel to Berlin and support the Games. Each volunteer had to raise €3,500 for this once in a lifetime opportunity. Over €200,000 was raised, with over fifty per cent going towards funding our grassroots programmes.

Legacy Month took place in September 2023, and we recruited 53 new people who are interested in hearing more information about leaving a legacy gift to Special Olympics Ireland. This builds on our 67 prospects in 2022. We continue to grow our legacy database so we can provide information to these individuals so that they consider leaving a gift to Special Olympics Ireland when completing their will.

We continue to develop our Individual Giving and Tax Giving opportunities. We continued to improve our systems to support more diversification and individual giving.





Corporate

Our success in 2023 would not have been possible without the continued support from our long-standing and loyal corporate sponsors including eir, Gala Retail, Aer Lingus, Dell, Datapac and The JP McManus ProAm Foundation.

2023 has been a very busy year of activity across the Corporate and Philanthropy team. The focus areas were corporate events and campaigns, trusts & foundations, major donors, and corporate partnership acquisition and retention.

Throughout 2023 more than 50 individual corporate fundraising events took place across the country in aid of Special Olympics. We collaborated with our corporate supporters to organise, host, attend and execute a range of events from golf classics, to bake sales, abseils, mountain climbs and trade shows. Some of the highlights among these events were:

- The Annual Denis O'Brien Golf Classic at the K Club on the 19 May, with income surpassing €110,000 from this event in 2023, the most this annual event has ever raised.
- The Croke Park Abseil Challenge took place on 12 May, with staff members from over 100 corporate partners and stakeholders in attendance to abseil 150ft off the roof of Croke Park in aid of Special Olympics Ireland. This event has surpassed its target, raising €63,000 in total. All funds raised from this event went towards Support An Athlete.
- Support An Athlete raised over €365,000 in 2023 in support of Team Ireland athletes.
- The 10th Annual eir Challenge took place on 20 October, with over 600 eir staff taking part in a fitness activity on the day to raise funds for Special Olympics Ireland. Over €45,000 was raised from this fundraising event, which will support the Young Athletes programme.

In 2023, we were also delighted to welcome new corporate partners on a multi-annual basis. These include:

- Shaws Department Stores
- safefood
- Blackberry Hearing
- Premier Events
- OMC Claims

In February 2023 we recruited a new Corporate Partnerships, Trusts and Foundations Manager. This allowed us to further strengthen our relationship with philanthropic organisations such as ReThink Ireland, the Community Foundation for Ireland, The Ireland Funds and the JP McManus Pro-am Foundation. This resulted in strong income growth in this area with grants of €125,500 and €200,000 being secured in quarter 4, 2023 from Rethink Ireland and The JP McManus ProAm Foundation respectively.

The second half of 2023 has seen us focus more on the area of Major Donors fundraising. In the months that followed, we focused on building a bespoke Major Donor's specific area within our current Customer Relationship Management (CRM) system, to allow for the effective management of donor data and donor-journeys for this revenue stream. Following this, we developed a strong, multi-annual case for support. This resulted in several multi-annual Major Donor's pledging their support to Special Olympics Ireland from 2024 to 2027. This strategy will allow us to create a more sustainable funding stream going forward, that will have a profound and positive impact over several years.

Government Funding

In 2023 we received 65% of annual funding in multi annual core grants from the following Government bodies which is greatly appreciated. Further details are provided in Notes 4 and 5 of the Financial Statements:

- Sport Ireland
- Sport Northern Ireland
- Health and Social Care Board
- Department of Rural and Community Development via Pobal
- Department of Social Protection
- Health Service Executive
- Northern Ireland Executive
- EU funding



Communications & Awareness

In 2023, we focused on promoting the build-up, great success, and impressive aftermath of Team Ireland's campaign in the World Summer Games in Berlin. We also focused on promoting our important grassroots programmes across sport, health, and athlete leadership, including fundraising efforts to maintain them.

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

At the end of 2023, we had an online social community of 91,683 followers across Facebook, Twitter, Instagram, LinkedIn, YouTube and Tiktok. This was over 5,000 more followers than in 2021.

The media continues to support our messaging, with a total of 11,485 newspaper articles published on Special Olympics Ireland throughout 2023. Of the 11,485 articles, print media coverage continues to dominate over digital with 797 (54%) of the articles appeared in the printed versions of the newspapers and magazines, with the remaining 688 (46%) published online. Regional media accounts for 49% of our PR coverage, reflecting our strong local links and grassroots impact.

In 2023, we generated €7,624,641 in Advertising Value Equivalent (AVE) giving us a Total Audience Reach of 140,212,020. These figures show that we achieved 160% more AVE and 242% more Total Audience Reach than in 2022.

Special Olympics athletes were highlighted in broadcast media through Team Ireland's participation in the 2023 World Summer Games in Berlin, in retrospective of the 2003 World Summer Games in Ireland, and in promotion and interviews for fundraising events like Collection Day.

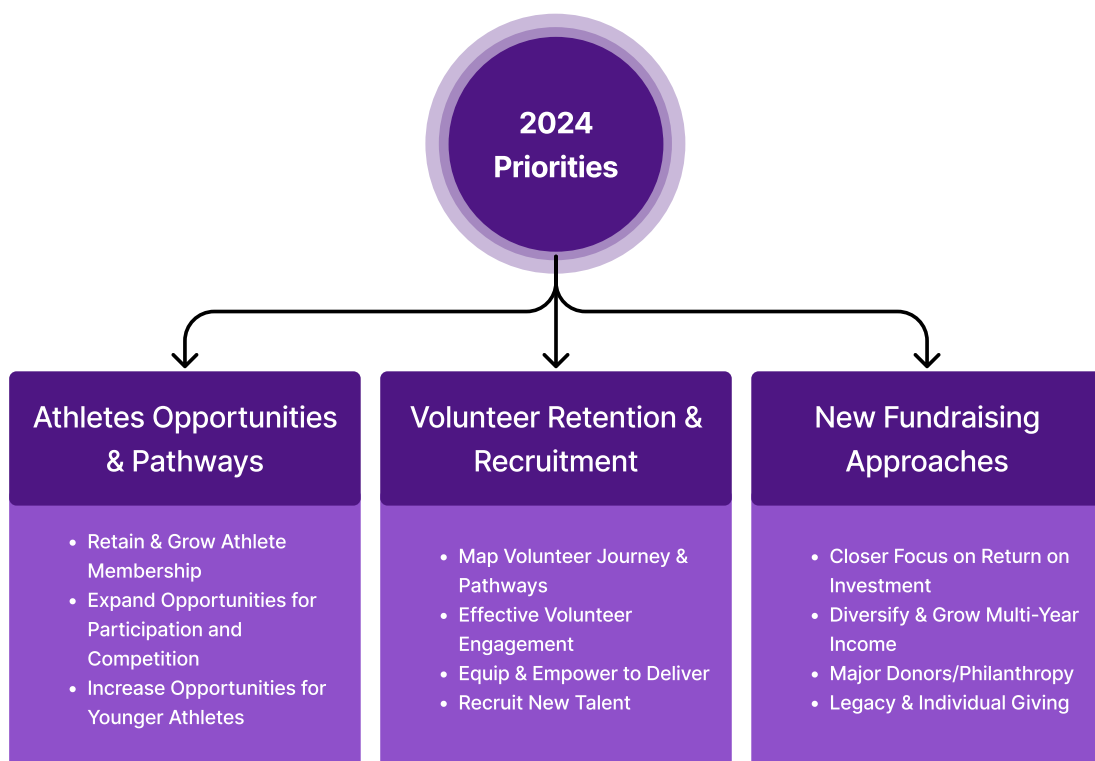
Our monthly e-zine continues to update our key audiences with 8,537 subscribers, as of December 2023, receiving news, information and updates on regional activity, important developments, and our sports, health, volunteering and fundraising programmes.

The World Summer Games was a focal point of media coverage, public attention and social community engagement. Coverage across broadcast, print and online media was substantial, accounting for €2 million AVE and over 46 million Total Audience Reach. This was bolstered by a special daily email communication, the Daily Scoreboard, which delivered Team Ireland news, results, and compelling photo and video content to a high of 714 subscribers.

This content was also shared on our social media to reach our wider audience of supporters. The social media AVE figure from January to June, reflecting the Games period, was over a million euro higher than the figure from previous years going back to the 2019 World Summer Games in Abu Dhabi.

Future Plans

The priorities we set for 2024 represent a determination to expand on the work done in 2023 and the fact that there is more to do in these areas. Even with clubs and athletes back in action, and an expansion in the number of clubs affiliated during 2023, we need to continue to build pathways for athletes to access and take part in sports training and competition. We need to continue to support clubs to be resilient and to support their recruitment and training of volunteers. We need to re-balance our fundraising efforts, prioritising channels with greater scale and return on investment, over a multi-annual timeframe.



With a focus on retention and growth, the expansion of the Young Athletes programme is a critical strategy for growth. It is a vital access point for young children with an intellectual disability to begin their sports journey. Feedback from the Young Athletes Research project highlighted a need to review how we deliver the Coaching Children Course so that we might keep up with coach education needs as new clubs open. Work is underway to have the accredited coaching course delivered in a reduced timeframe for 2024 courses, thus making it more attractive and accessible to potential volunteer coaches and increasing our ability to open further clubs.

Continuation of the collaboration with National Governing Bodies of Sport in setting up Inclusive Clubs is vital to expand access, grow membership and to promote inclusion, and to offer athletes a quality training experience with experienced coaches.

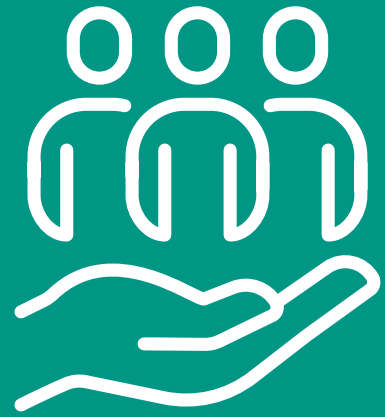


We currently do not have up-to-date data on our membership. With clubs closed, competitions cancelled or deferred during the pandemic, and because of our decision to implement an online membership system to manage the membership records, we have been unable to verify data in a systematic way. In 2024 we plan to address this gap in data insights and accuracy with the roll out of the JustGo Membership System. This will be a key significant project during 2024 and will require a committed effort from staff, clubs, and volunteers. We also plan to launch our Learning Management Platform in 2024, giving volunteers access to training by way of online and/or hybrid offerings. With better data, we will be in a position to make more-informed decisions around recruitment, training, and sports delivery.

To capitalise on our investments in technology in the first three years of our current Strategic Plan, the digital upskilling of staff and volunteers will be a focus and we will invest in training to equip them with the skills that will deliver on efficiencies and to embrace new digital-driven technologies.

We will continue to diversify our fundraising and marketing within 2024. This will help to future-proof our current fundraising streams and provide more balance and resilience to potential future financial shocks. A key aspect of this will be adopting a multi-annual approach to income generation and continuing to move away from a potential over reliance on some areas of fundraising. This process will take several years, with progress being made and visible in the year ahead.

We will continue to invest and prioritise more within our corporate fundraising and continue to modernise and improve our community and campaigns fundraising within 2024. We will also invest more within legacy fundraising, and philanthropy as key areas for longer term growth in the years ahead. Donor stewardship and an improved donor experience are areas we are focusing on improving within 2024. This will see a more holistic and integrated approach taken across our channels of communication, marketing and fundraising including more integration across online and offline forms of communication. We aim to highlight and champion the transformational impact of supporting our sporting programme. Above all, we aim to communicate the impact of Special Olympic athletes, coaches and volunteers have within their respective communities across the island of Ireland.



Our People



Our Staff

With several new faces on board, the staff team embraced the roll out of 2023 plans and events with enthusiasm and vigour. A hybrid model of working continued in 2023, with more in-person meetings organised to bring regional and departmental teams together.

In January 2023, the Employee Support Programme was launched to offer support and advice options for any staff member who might wish or need to avail of the service.

We continued to experience challenges in the retention of staff and the area remained a priority throughout the year. Monitoring of the employment and economy continued during the year. In October, to recognise and address the ongoing challenges for staff with every-day living costs, a 4.5% cost of living increase was awarded to staff.

Staff training included the delivery of Safeguarding training to staff and the completion of an externally delivered Health and Safety Course, attended by the Safety Committee and Regional Directors. With the roll out of the JustGo Membership system, training for staff users of the system was rolled out in October.

Staff engagement initiatives saw the continuation of all staff webinars. Two plan-sharing days were held where staff got to share their plans for 2024 plans with each other across all departments and regions. From 2 October to 29 October, teams of 3 to 6 members took part in Walktober! with the goal of getting as many steps as possible in the month of October, this was a Smart Travel initiative through Transport for Ireland. Halloween and Christmas festivities were simple but effective for team building and fun engagement.

In November, all staff gathered in Dublin for the annual LINK Day, and they had the opportunity to meet with athlete leaders on the Athlete Voice Group and engage in learning and team building exercises.



Ulster Staff Members, Michelle Crilly, Shaun Cassidy and Seamus Campbell meet with Tim Shriver, President and Chairperson of Special Olympics International

Our Volunteers

701 new volunteer applications processed in 2023

605 existing volunteer renewals completed

Like most volunteer involving organisations, even in 2023, challenges with post pandemic volunteer engagement persisted. The break in volunteer activity has led to retirements from volunteering. We are very grateful for the years those volunteers have given to Special Olympics and who felt that this was the right time for them to retire. Having said that, we have welcomed and processed 701 applications for new volunteers and 605 existing volunteers renewed their membership this year (as per our policy on re-vetting after three years and safeguarding requirements).

In June 2023, 65 volunteers from across the island flew to Berlin to volunteer at the 2023 World Summer Games in Berlin. Special Olympics Ireland is very proud of its tradition of offering our volunteers the opportunity to play a part in an international event, and of course, fly the flag for the programme in Ireland. We are grateful for the fundraising undertaken by the volunteers as part of the programme. The volunteer team completed three training sessions with Special Olympics. The team did an outstanding job, and they all were amazing supporters off the Irish athletes, when not working themselves.

Volunteer Recognition

A standout day in 2023 was the Volunteer Awards Event held on 24 September, when amazing volunteers were celebrated for what they do, the time they give, and the contribution they make to Special Olympics Ireland and the athletes in the programme. In 2021 and 2022, the Volunteer Awards Events were held virtually. 2023 saw 18 awards presented over 16 categories at an in-person hosted ceremony with Gráinne McElwain as MC for the day. The awards were a mixture of peer nominations, regional nominations and from the board of Special Olympics (Distinguished Service Award). It was wonderful to hear what others had said about those volunteers receiving the awards and equally inspiring to hear from the volunteers themselves about their volunteer experiences and why they do what they do. We were fortunate to capture some key moments from the day [Special Olympics Ireland Volunteer Awards 2023 \(youtube.com\)](https://www.youtube.com/watch?v=...)

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

Award Category	Recipient
World Summer Games 2003 - 2023 Anniversary Award	Kate Pollock
Volunteer Leader 2023	Frank Donnelly
Spirit of Special Olympics Award 2023	Mary Davitt
Youth Volunteer 2023	Lauren McKinney
Club Volunteer 2023	Nicki Rankin
Eastern Region Volunteer 2023	Ciara Dolan
Eastern Region Youth Volunteer 2023	Emma O'Flynn
Ulster Region Volunteer 2023	Frank Donnelly
Ulster Region Youth Volunteer 2023	Breannain Collins
Munster Region Volunteer 2023	Pádraig Aherne
Munster Region Youth Volunteer 2023	Amy Slattery
Connaught Region Volunteer 2023	Patricia Creaven
Connaught Region Youth Volunteer 2023	Tara McLaughlin
Leinster Region Volunteer 2023	Paddy Slattery
Leinster Region Youth Volunteer 2023	Olive O'Keefe
Distinguished Service Award	Dorothy Kavanagh
Distinguished Service Award	Teresa Ward
Distinguished Service Award	Pat Doherty

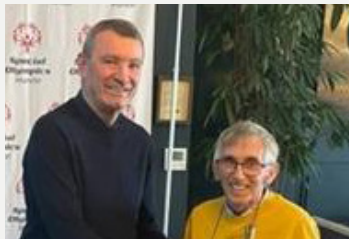
Distinguished Service Award Winners



Kate Pollock



Mary Davitt



Pádraig Aherne



Lauren McKinney



Ciara Dolan



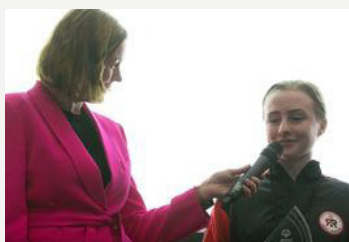
Olive O'Keefe and Paddy Slattery



Nicki Rankin



Tara McLaughlin



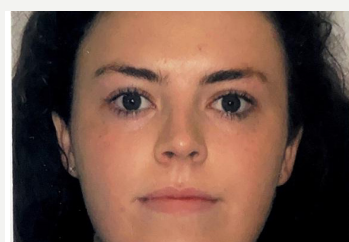
Amy Slattery



Frank Donnelly



Breannain Collins



Emma O'Flynn



Patricia Creaven



MC Gráinne McElwaine



Structure, **Governance,** and Management



Legal Status

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

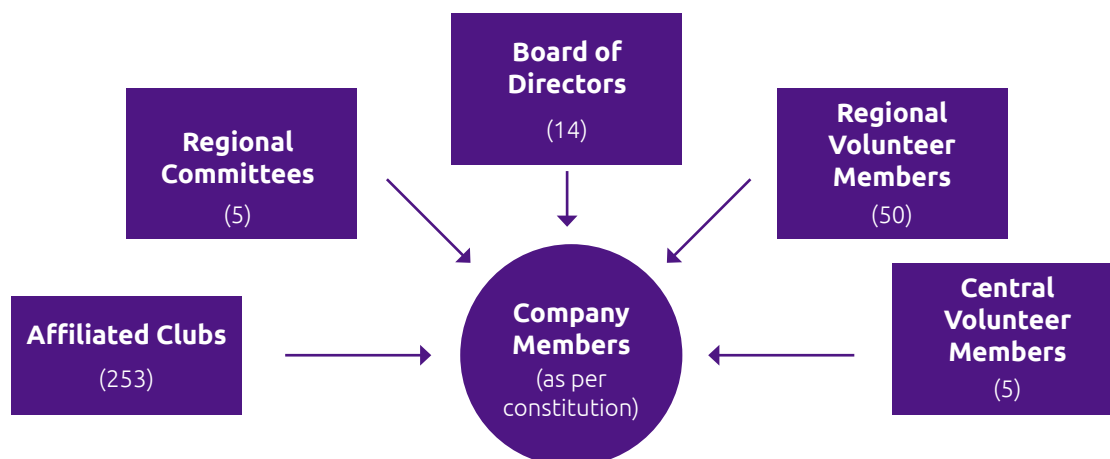
Special Olympics Ireland is a registered charity with the Charity Regulator in Ireland - (RCN): 20016883. The Company's Charity Tax Numbers are CHY 7556 (ROI) and IE00009 (NI). The Company has charitable status and therefore is exempt from corporation tax.

Special Olympics Ireland is recognised by Sport Ireland as the National Governing Body (NGB) of Sport for Sport for persons with an intellectual disability and the organisation is affiliated to Special Olympics International.

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

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

1. **Affiliate Club Members** - each local Special Olympics club or each entity which runs a local Special Olympics Programme, and which applies and is approved for admission.
2. **Committee Members** – each of the five Regional Committees is a Member.
3. **Board Members** – directors who are elected/appointed as per the Constitution.
4. **Regional Volunteer Members** – 10 individuals from each of the five geographical regions, appointed by the Regional Committee.
5. **Central Volunteer Members** - five individuals, appointed by the board.



Organisational Structure

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

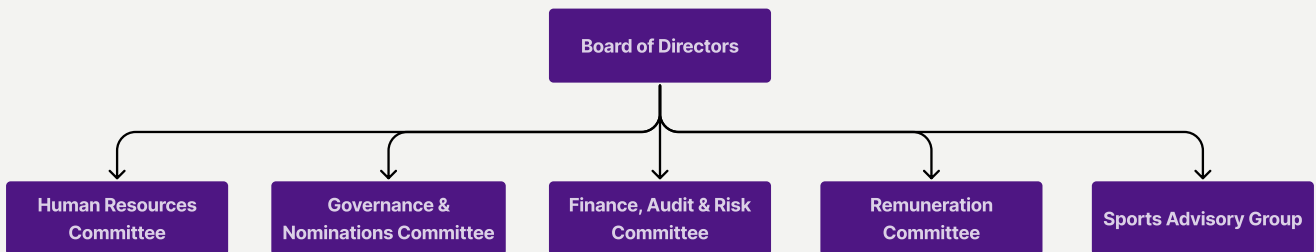
The programme is managed centrally across five departments, under the direction of the Chief Executive Officer (CEO). The board has prescribed geographical areas in the island of Ireland as regions of the Company ("Regions"). Regional programmes operate in each of the regions - Connaught, Eastern, Leinster, Munster, and Ulster.

At regional level, the programme is managed on a day-to-day basis by a team of regional staff, under the direction of the Regional Director, supported by the Regional Committee, which is made up of regional volunteers who, in turn, work alongside many other teams of volunteers.

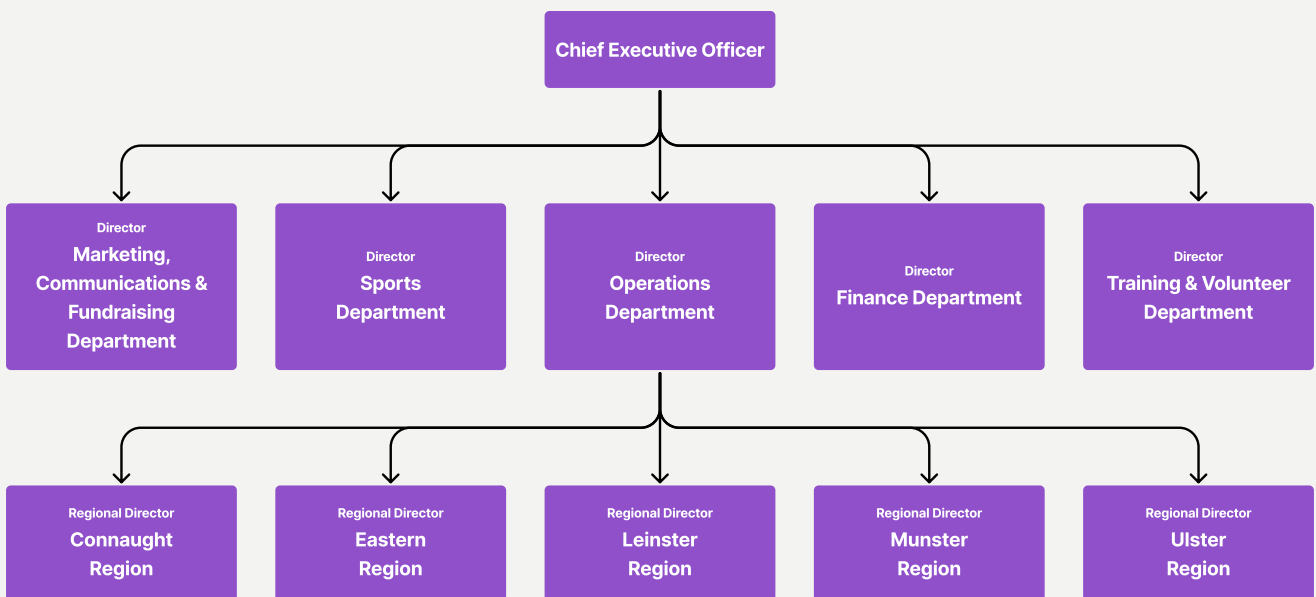
The Regional Committee’s role is to enable the Company to engage with Affiliate Club Members at a regional level for regional issues, supporting the delivery of the strategy of the Company, supporting and monitoring the effective organisation of the Special Olympics programme within the Region and implementing the policies determined by the board.

Affiliate Club Members are independent entities that affiliate to the company and charity to participate in a range of services and supports that Special Olympics Ireland offers each year. Entities that affiliate consist of community sports clubs, registered charities, such as services and schools for people with Intellectual Disabilities, and other NGB sports clubs. As of 31 December 2023, there was 253 Affiliate Club Members. These Affiliate Club Members are independent and are not consolidated into the Special Olympics Ireland entity.

Board of Directors



Leadership Team





Board of Directors

Special Olympics Ireland is governed by a board of directors who are all volunteers and give a significant amount of their free time to directing and overseeing the work of Special Olympics Ireland. Members of the board are elected at the Annual General Meeting (AGM). The board has the power to appoint directors in the interim until the next AGM.

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

- A) Two individuals elected by the Members at the annual general meeting. Under this provision, and when a vacancy arises, nominations of candidates may be made by any Member of the Company and a Director is elected by the general meeting
- B) The Chairperson of each Regional Committee, or if the Chairperson is unable to serve, a person nominated by the Regional Committee. Either Affiliate Club Members or the Regional Committee may nominate an individual to serve as chairperson of the Regional Committee (there are five Regional Committees). Election of the Chairperson is carried out at a general meeting of each region
- C) One person who has a family relationship with a Special Olympics Athlete (unless the board already has representation from a family member among the current serving directors). Process for nomination and election is set out in Article 7.2.6 of the Constitution
- D) Such additional number of individuals (not exceeding in number the individuals appointed under paragraphs (A) to (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 (two years) of office where the board considers it is in the best interest of the company.

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 2023. The directors who held office during the year are listed on page 3. In 2023, two directors retired, having reached their maximum term of office, namely Brendan Whelan and Jim Pow. Angela Litter was elected as the Regional Chairperson for the Ulster Region replacing Jim Pow. Director Donal Courtney, who retired but who was eligible to serve for a further two years, was re-appointed to the board. Carolyn Jones, Leinster Regional Chairperson and director, resigned in June 2023 and was replaced as Regional Chairperson by Louise O'Loughlin. Louise joined the board in June 2023 and later resigned in December 2023.

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

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

The board acknowledges its overall responsibility for the organisation's systems of internal control and for reviewing its effectiveness. Special Olympics Ireland has a comprehensive process to ensure that performance is monitored, and that appropriate management information is prepared and reviewed regularly by both the executive management team, board committees, and the board itself. Responsibility for the monitoring of these systems has been delegated to the relevant committee; the CEO and the executive team are then responsible for the implementation of these systems.

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

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

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

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

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

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



Committees of the Board

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

Finance, Audit & Risk Committee

Chairperson: Donal Courtney (appointed 27 February 2021)

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 2023, 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.
- 2022 Financial Statements and Annual report - review and recommendation for board approval and signing.
- 2022 Auditor’s Results Report – monitoring of progress against auditor’s recommendations.
- Financial performance - regular review of performance against annual budget and 2025 strategy.
- Investments – regular review of on-going investment performance.
- Core Funding Agreements - review and recommendation for board signing.
- 2024 Budget and Cost Apportionment - review and recommendation of the annual budget, 2023 forecasts and strategy performance for board approval.
- Financial Policies and Procedures - review and recommendation to the board for approval
- Insurance Renewal - Review of company requirements for renewal.
- Reserves - review of charitable reserves in line with policy and strategy.
- Pensions – transitioning to the New Master Trust Pension Scheme and dissolution of old company pension schemes. New 2024 Auto-Enrolment scheme.
- New Revenue Enhanced Reporting Requirements (ERR).
- Internal Audit - consideration of internal audit requirement.
- Risk management – regular review of the risk register and risk management processes.

Governance & Nominations Committee
Chairperson: Rose Alice Murphy (appointed 12 October 23)

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 2023, the committee’s schedule of work included:

- Monitoring and compliance requirements of the Governance Codes, the Charities Governance Code and Sport Ireland’s Governance Code for Sport to include annual declarations of compliance in the case of each Code, and a mid-year annual Board Assurance Form to Sport Ireland.
- Annual review of Special Olympics Ireland’s compliance with the Charity Regulator’s Guidelines for Charitable Organisations on Fundraising from the Public to ensure compliance with best practice.
- Review of policies and procedures to make sure there is compliance with all relevant legal and regulatory requirements within the committee’s remit.
- Monitoring and review of compliance with legal and regulatory matters.
- Planning and oversight of the Annual General Meeting of the Company.
- Review and legal advice on clauses in the Memorandum & Articles of Association.
- Reviewing the board’s Terms of Reference.
- Discussing the recruitment and nomination process for the director and chairperson vacancies.
- Proposing the introduction of an “Induction Buddy” system for new board members.
- The position of an athlete on the board of directors was discussed and further discussions will take place on this in 2024.

Human Resources Committee
Chairperson: Anne Kiely

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

During 2023, 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.
- Reviewing policies, including Flexible Working, Protected Disclosures, and Sick Leave, to align with legislation.
- Overseeing completion of transfer of pensions into the Master Trust, in line with the IORP II Directive.
- Annual review of salaries.
- Preparation of remuneration proposal, including cost of living increase, to present to the Remuneration Committee.
- Monitoring and review of compliance with legal and regulatory employment matters.



Remuneration Committee

Chairperson: Chairperson: Anne Kiely

The role of the committee is to support the board in fulfilling its responsibilities in relation to meeting its responsibilities regarding the determination, implementation and oversight of remuneration arrangements to enable the recruitment, motivation and retention of Special Olympics Ireland (SOI) staff. The committee also assists the board by reviewing and making recommendations in respect of the remuneration policies and framework for all staff.

During 2023, 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.
- Overseeing, in October 2023, the implementation of the board-approved plan to award a 4.5% cost of living increase for staff across the organisation.

Sports Advisory Group

The role of the committee is to present recommendations at a strategic level and potentially at an operational level on the sports programme. The Committee will provide guidance and feedback on the review, development and implementation of policies and procedures for the sports programme.

During 2023, the committee's schedule of work included:

- Supporting Team Ireland and the management team for the World Summer Games 2023.
- Providing feedback and support for the World Summer Games review.
- Promoting and supporting the 2023 Advancement Events (winter sports).
- Driving the expansion of the Inclusive Club Model
- Scoping the Juvenile Pathway for Young Athletes to transition to structured sport.
- Supporting and providing input for the Competition Review.
- Supporting health education initiatives.

Board and Committee Meeting Attendance

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

Name	Appointed	Re-Appointment / Retirement	Latest Retirement	Board Meetings	Governance & Nominations Committee	HR Committee	Remuneration Committee	Finance, Audit & Risk Committee
Board Members								
Brendan O'Brien	2022	2024	2028	7/7	4/4		3/3	
Rose Alice Murphy	2022	2024	2028	7/7	3/4	4/4	2/3	
Donal Courtney	2021	2023	2027	7/7			3/3	4/4
Angela Litter	2023	2025	2029	4/4				
Aengus Sheerin	2018	2022	2024	7/7				
Anne Kiely	2022	2024	2028	6/7		4/4	3/3	
Charlotte Donnelly	2022	2024	2028	4/7				
Nazih Eldin	2017	2022	2024	5/7		2/4		1/2
Mary Moran	2018	2022	2024	6/7	3/4			
Laura Murphy	2022	2024	2028	6/7				1/2
Louise O'Loughlin	2023	2025	2029	2/5				
Paul Malone	2020	2022	2026	5/7				
Carolyn Jones	2018	2022		0/3				
Jim Pow	2017	2021	2023	0/3				1/2
Brendan Whelan	2014	2023	2023	2/3				1/2
Staff Members								
Matt English				7/7				4/4
Jo McDaid				5/5	4/4	4/4		3/3
Karen Coventry				4/4				
Bernie Bryan				5/5				4/4
Graham Roe				3/3				
Leonie Vesey					4/4			3/3
Cliona Dalton						4/4		



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. In 2023, the board approved a 4.5% cost-of-living increase for staff.

Political Contributions

There were no political donations made during the financial year (2022: Nil).

Accounting Records

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

Disclosure of information to auditors

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

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

Auditors

The auditors, Mazars, Chartered Accountants and Statutory Audit Firm, 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



Financial Review

Financial Review

The net result for the financial year is an overall surplus of €0.010m (2022: €2.188m loss) after transfers and gains/(losses) on investments. This represents an operating loss of €0.628m (2022: €0.036m surplus) before gains/(losses) on investments.

Investments saw significant improvements due to market recovery during the year, with an unrealised gain on investments of €0.637m on 31st December 2023 (2022: €2.224m loss).

The fundraising environment continued to be challenging while seeing some steady recovery from 2022 performance with net income reaching 78% of budget.

Donations in kind account for €0.393m (2022: €0.437m) which are included in both income and costs.

Reserves remain stable at the end of 2023 compared to the significant reduction at the end of 2022, primarily as a result of the unrealised losses on investments. However, reserves remain at a strong level sufficient to finance the delivery of the 2025 Strategy and beyond.

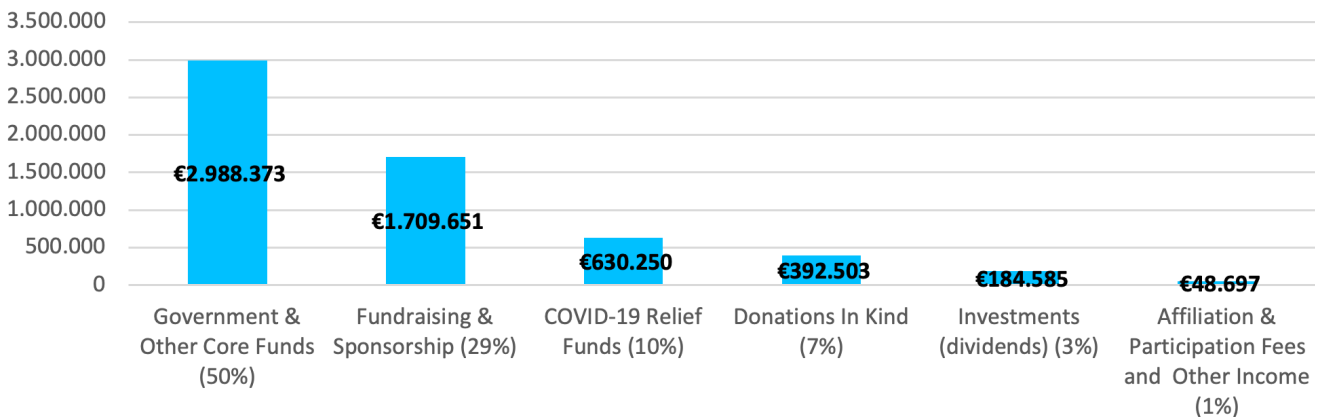
Income

Income of €5.954m (2022: €5.825m) was generated in 2023 as stated in the Statement of Financial Activity (SOFA) on page 80 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 2023, we continued to utilise the Government’s additional COVID-19 resilience funding to support the recovery of Clubs and our sports and support programmes and to mitigate against lost income because of Covid-19, with the intention of helping to ensure that all sports organisations are well placed to function to pre COVID-19 capacity.

Our partnerships with our various core grant funders, corporate sponsors and funders continue to be greatly valued as being strategically critical to ensuring the sustainability and development of our organisation. We also received a number of other restricted project grants from various other government agencies and corporates, without which we would be unable to deliver the ongoing development and growth of the Special Olympics programme in Ireland. A list of our funders is noted in Notes 4-7.

2023 Income By Category Source





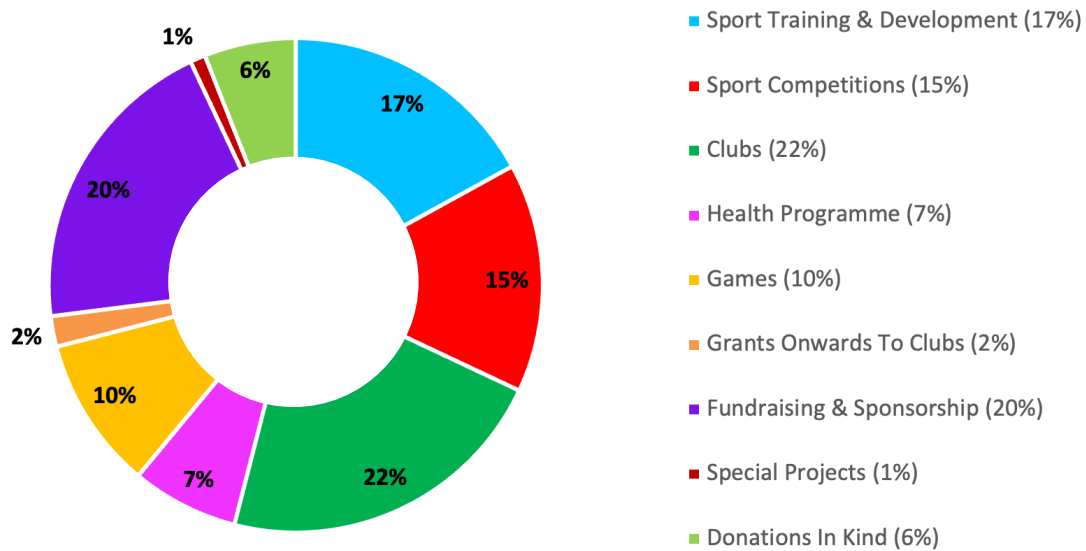
Expenditure

During 2023, a total of €6.582m (2022: €5.789m) was expended on the overall programme which was lower than budgeted and reflected a reduction in planned programme spend primarily due to the post COVID-19 transitioning to a return to activities for clubs and volunteers.

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 66% of total 2023 costs, excluding donations-in-kind.

Total costs, including staff costs, are allocated across Special Olympics Ireland (SOI) 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 SOI programme activities based on the estimated amount of time each staff member spends on the various activities.

2023 Cost By SOI Programmes



Donations-in-Kind

In 2023 we accounted for the receipt of €0.393m (2022: €0.437m) 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.

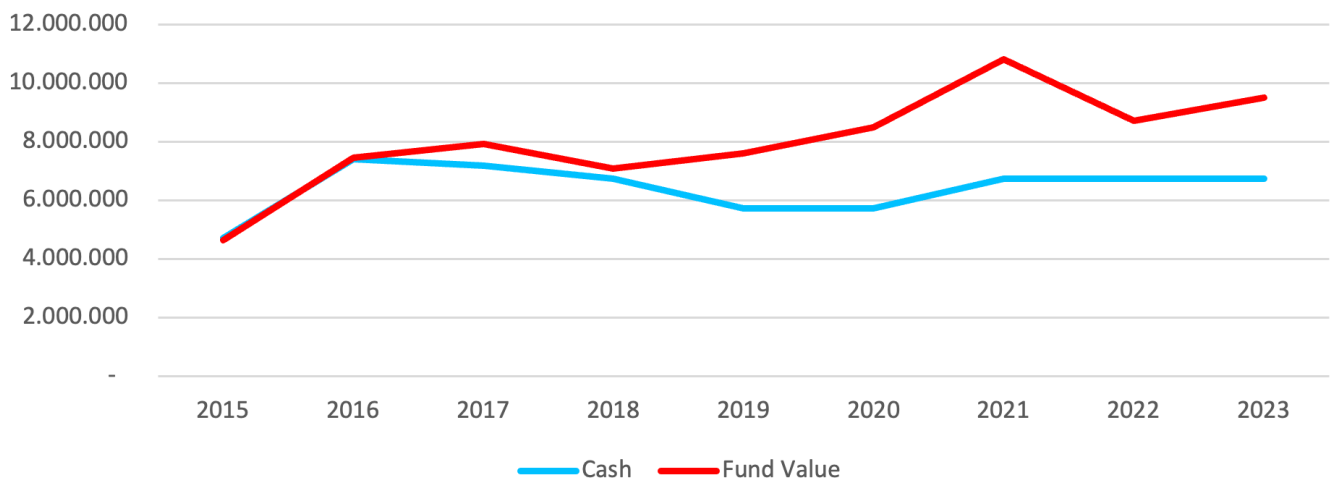
We would also like to acknowledge the significant number of hours given by our dedicated team of volunteers without whom we would not be able to deliver the Special Olympics programme throughout Ireland. The contribution of volunteers’ time is not included in the valuation. We would also like to express 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 showed steady recovery throughout 2023 with an unrealised gain on investments of €0.637m compared to unrealised losses in 2022 of (2.224m).

The long-term investment performance, since inception has been strong, as shown in the graph below with a cash value of €6.735m and a fund value of €9.492m as at 31st December 2023 giving a net return on investments of €2,757m (41%). Investments have earned in excess of the 4% per annum as projected in the 2021-2025 Strategy, validating the continued decision to manage cash reserves through investments as opposed to bank deposits.

Return on cash invested since inception



Strategy

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

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

OVERVIEW OF 2021-2025 APPROVED STRATEGY

	2021	2022	2023	2024	2025	Total
	€'000	€'000	€'000	€'000	€'000	€'000
Total Income	5,230	5,342	5,470	5,034	5,099	26,175
Total Expenditure	5,434	5,680	5,893	5,631	5,829	28,467
Total (Deficit)	(204)	(338)	(423)	(597)	(730)	(2,292)
Total Reserves	10,164	9,826	9,403	8,806	8,076	8,076

Compared to a cumulative budgeted position of (€0.965m) at the end of the first three years of the 2025 Strategy, a positive cumulative result of (€0.019m) was achieved at the end of 2023. This represents a net improvement of €0.946m. Key factors contributing to the improved net position are:

An increase in budgeted grant income of €1.771m primarily because of significant COVID-19 relief funding for SOI and affiliated clubs

A decrease in budgeted investment income of (€0.982m) primarily due to significant underperformance in 2022

A decrease in budgeted net fundraising income of (€0.899m) due to the challenges faced by community fundraising in particular during COVID-19

Savings in budgeted costs of €1.056m due to cancelled in-person activities because of government COVID-19 restrictions.



Reserves

Total reserves as stated on the Balance Sheet as at 31st December 2023 are €10.349m of which €9.492m is managed by RBC Brewin Dolphin in line with Special Olympics Ireland’s investment policy. These investments will help to support our activities in line with our 2025 strategy and beyond.

Reserves are classified across two main fund types, restricted and unrestricted funds, as noted below.

Restricted Funds:

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

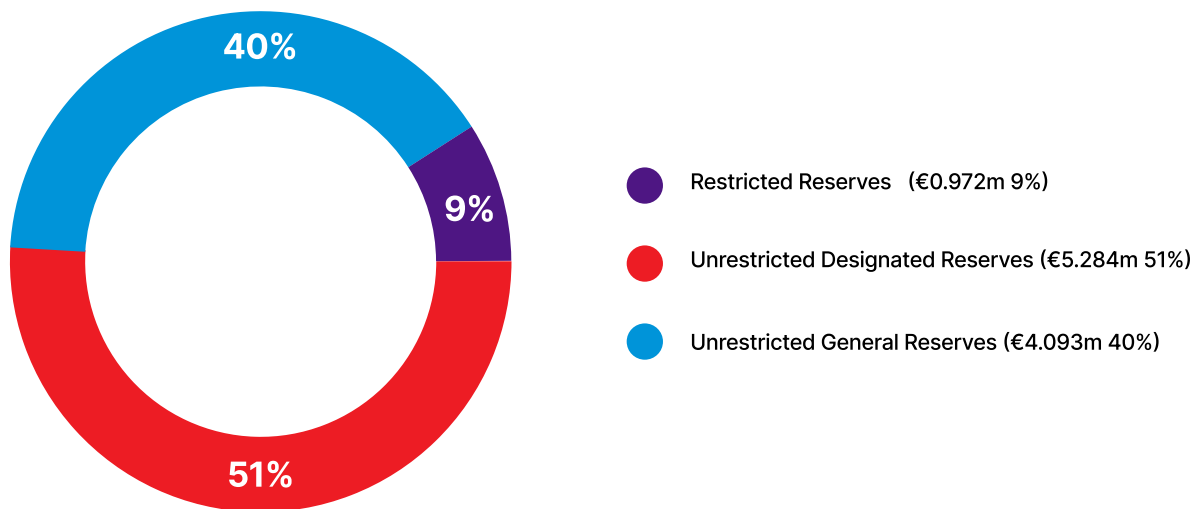
Of the €0.972m restricted reserves balance, €0.829m (86%) relates to a fund provided by the Friends of Special Olympics Ireland (FOSOI) for the purposes of strategic developments. The balance of €0.143m is spread across a number of other restricted funds and is explained in detail in Note 25 to the accounts.

Unrestricted Funds:

Unrestricted reserves are available for the company to use in the furtherance of its purpose and objectives. Of the total unrestricted funds of €9.377m held as at 31 December 2023, €5.284m is held in a Designated Fund to ensure the continuity of the Special Olympics four-year advancement programme in Ireland. It is stated policy of the charity to ensure that there are sufficient designated funds available to meet the ongoing financial commitments of the organisation across its four-year Advancement World Games Cycles and to ensure continuity into the future.

General Reserves, which form part of total unrestricted reserves, have decreased by (€0.051m) to €4.093m (2022 €4.145m). As noted above, this decrease in general reserves was primarily as a result of higher expenditure in a World Summer Games year.

The positive investment performance was a significant factor in balancing the 2023 operational budget and maintaining reserve levels.



Access to general unrestricted reserves is critical in the successful implementation of both the current Strategy to end of 2025 and the new Strategy to end of 2030, particularly considering that the environment looking forward from a fundraising perspective will continue to be challenging as communities recover from the impact of COVID-19 and the prevailing cost-of-living increases.

The 2025 Strategy has a target to generate income of €8.416m from community and corporate fundraising activities and investment returns, while retaining the designated reserve.

Special Olympics Ireland's five-year Strategy to 2025 has ambitious plans but the priority in 2023 was to continue the focus on reopening clubs and the participation of our athletes and volunteers in training, development activities and advancement competitions including the World Summer Games in Berlin in June 2023.

Post Balance Sheet Events

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

Going Concern

The Board and management have considered the ongoing impact of the COVID-19 pandemic throughout 2023 and for the duration of our current five-year Strategy to 2025 on both the financial and non-financial activities. Based on these assessments, the Board are confident that, with the organisation's current level of financial reserves and other resources, there are sufficient overall resources to address any additional deficit which may arise over the period of the 2025 Strategy. The Board are of the opinion that Special Olympics Ireland is in a strong financial position and are not aware of any material uncertainties which may cast significant doubt upon the organisation's ability to continue as a going concern. Thus, the directors continue to adopt the going concern assumption in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in Note 2 to the financial statements.

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

Risk Management

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

In 2023, 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 managed effectively. The organisation's board committees, working with the management team, oversee risk management and control functions.

The Finance, Audit and Risk Committee (FARC) is responsible to the Board for ensuring that an effective Risk Management system is in place. The Committee's specific finance, audit and risk management responsibilities are set out in their [Terms of References](#). All board committees are responsible for identifying risks and control measures within their area.

During 2023, FARC developed a format to report on high-level organisational risks to the Board, in addition to the Risk Register and detailed risk portfolios from the risk management software system. Seven material risks were identified in 2023 and are listed below. Compared to the previous year, three new risks were added: Data Governance, Fraud and/or Corruption Risk and Legal and Regulatory Compliance, all of which were identified as low or medium risk.



Risk Register & Reporting

Special Olympics Ireland maintains a Risk Register that is reviewed regularly by management and the Finance Audit and Risk Committee and at least bi-annually by the board. The Risk Register identifies material risks and assesses these in order to mitigate any impact that Special Olympics Ireland is exposed to currently and in the short to medium term. The Risk Register details the agreed controls in place and actions/options identified to avoid, mitigate, transfer or accept the risk(s).

Policy Review

In line with the organisation’s policy review schedule, a number of policies were reviewed in 2023. In addition to volunteer and safeguarding policies, Special Olympics Ireland’s Hospitality Entertainment & Gifts Policy, our Anti-Fraud and Corruption Policy, Anti-Bribery Policy, Conflict of Interest and Loyalty policy were all reviewed and amended to ensure they are effective and that any actions to manage risk have been completed.

2023 Material Risks

At the end of 2023, the Board identified the following key risks facing the organisation.

Risk	Data Governance
Consequence	Reputational damage, legal or regulatory action, business interruption, impact on internal processes and monetary loss.
Controls	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 the Volunteer Registration process prior to volunteering which includes vetting application and safeguarding training. Clubs and volunteers informed through in-person and via written communication of standards required. Weekly opportunities and delivery of online Safeguarding Training (prioritised for Club Safeguarding Officers and Club Chairpersons) Programme mandated person (trained to Safeguarding Level 3) and Deputy Designated Liaison persons (Regional Directors) in place. Tracking of Sport Ireland Audit for completions and supporting clubs

Risk	People – Employee Retention
Consequence	Impact on the delivery of the programme and strategy
Controls	<p>Commitment to implementing a framework for Staff Training and Development including LinkedIn Learning Platform and other opportunities.</p> <p>Maximise the Community Employment Scheme potential to increase resources.</p> <p>Review of salaries and market rates completed annually.</p> <p>Handover documentation process in place with leavers</p> <p>Exit Interviews completed and feedback reviewed and actioned</p>

Risk	Financial Stability – Declining income from Fundraising, Investments and core grant funding and rising costs
Consequence	Inability to meet annual fundraising and sponsorship targets over the period of the approved 2025 strategy requiring a greater investment from unrestricted general reserves than planned, exacerbated by rising costs and cost of living payroll pressures.
Controls	<p>A dedicated Fundraising System implemented to better manage and target donors.</p> <p>Investment in new roles to further drive or enhance new forms of fundraising like digital, corporate, legacy, major gifts and individual giving – Major Donor Manager and Head of Corporate Partnerships positions filled.</p> <p>Collection Day supplemented by corporate engagement and digital.</p> <p>Exploit opportunities for additional grants made available from Sport Ireland and other public bodies.</p> <p>Greater focus on individual giving and legacy and increased efforts to leverage existing relationships.</p> <p>Expand the Council of Patrons and host first event in 2024 in Northern Ireland to coincide with Ireland Winter Games. Five new Patrons added pre-October 2023 Patrons' Lunch.</p> <p>Reserves Policy and Investment Policy documented and implemented.</p> <p>Investments outsourced to an Investment management company.</p>



Risk	Cyber Security & IT Resilience
Consequence	Monetary loss, reputational damage, regulatory action, loss of systems or data.
Controls	<p>IT Security Framework and associated policies in place.</p> <p>Data stored on secured servers with appropriate access permissions.</p> <p>Off site, Cloud backup in place</p> <p>Special Olympics Ireland laptops and USB keys are encrypted.</p> <p>Multi-factor authentication activated for secure Office 365 and for accessing on-premises resources via VPN.</p> <p>An additional layer of endpoint protection was implemented using the latest Sophos technology – new firewalls and enhanced VPN access.</p> <p>Huntress Managed Endpoint Detection and Response provided by our IT partner.</p> <p>Sophos Intercept-X Endpoint Protection from:</p> <p>Malware and Viruses</p> <p>Ransomware protection (Crypto Guard)</p> <p>Exploit protection.</p>

Risk	Fraud and / or corruption risk
Consequence	Reputational damage, financial loss, business / operational disruption, sustainability.
Controls	<p>Established approval limits to ensure expenditure is in line with the charity's objectives.</p> <p>A comprehensive set of financial policies and procedures exists.</p> <p>Financial procedures and reporting systems are in place, and these are monitored on a month-end basis by the central finance team, relevant budget holders and relevant directors.</p> <p>The Finance, Audit and Risk Committee and the board routinely consider and monitor financial management reports.</p> <p>Anti-Fraud and Corruption Policy in place.</p> <p>Automated procurement management system utilised to ensure compliance with internal procedures, public procurement requirements and funders' terms and conditions.</p>

Risk	Regulatory & Compliance Risk
Consequence	Legal or regulatory action, monetary loss, financial penalties, qualified accounts, litigation, loss of funding, increased compliance costs, reputational damage, and business interruption.
Controls	<p>Monitoring and reviewing compliance with legal and regulatory matters reviewed and agreed by the Board annually.</p> <p>Membership subscriptions in relevant sector/industry bodies</p> <p>Declaration of compliance with the relevant Governance Codes annually, and folder of evidence in place to verify the organisation is compliant with the principles.</p> <p>Organisational policies are reviewed in accordance with the organisation's Schedule of Governance Items for Review or as legislative changes and Organisational needs dictate.</p> <p>Policy awareness and training for all staff members tracked through the HR Appogee system.</p> <p>IT Systems (and tools and procedures) to support compliance in areas such as procurement, payments, HR, fundraising, risk monitoring, athlete and volunteer registration.</p>



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: 9th May 2024

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 2023, 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 2023 and of its surplus for the year then ended;
- have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

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

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

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

Conclusions relating to going concern

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

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

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



Other information

The directors are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard

Opinions on other matters prescribed by the Companies Act 2014

In our opinion, based on the work undertaken during the audit, we report that:

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

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

Matters on which we are required to report by exception.

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

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the directors' responsibilities statement set out on page 76, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

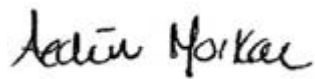
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee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

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

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

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

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



Aedín Morkan

for and on behalf of Mazars
Chartered Accountants & Statutory Audit Firm
Harcourt Centre
Block 3
Harcourt Road
Dublin 2.

Date: 9th May 2024



CONSOLIDATED FINANCIAL STATEMENT

Statement Of Financial Activities

(INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2023

		2023	2023	2023	2022	2022	2022
	Notes	Restricted Funds	Unrestricted Funds	Total Funds	Restricted Funds	Unrestricted Funds	Total Funds
		€	€	€	€	€	€
INCOME FROM:							
Donations and legacies	4	504,082	2,709,152	3,213,234	480,057	2,239,292	2,719,349
Charitable activities	5	1,588,970	338,732	1,927,702	1,479,380	748,309	2,227,689
Investments	6	-	184,586	184,586	-	194,234	194,234
Other	7	195,530	40,504	236,034	130,952	115,811	246,763
Donations in kind		-	392,503	392,503	-	437,307	437,307
TOTAL INCOME		2,288,582	3,665,477	5,954,059	2,090,389	3,734,953	5,825,342
EXPENDITURE ON:							
Raising funds	8	441	1,302,210	1,302,651	36,536	942,325	978,861
Charitable activities	9	2,203,846	2,628,006	4,831,852	2,053,852	2,261,111	4,314,963
Special projects	11	16,639	38,021	54,660	22,146	35,682	57,828
Donations in kind		-	392,503	392,503	-	437,307	437,307
TOTAL EXPENDITURE		2,220,926	4,360,740	6,581,666	2,112,534	3,676,425	5,788,959
Net unrealised gain/(loss) on investments	6		637,156	637,156	-	(2,223,905)	(2,223,905)
Net income / (expenditure) before transfers and taxation		67,656	(58,107)	9,549	(22,145)	(2,165,377)	(2,187,522)
Transfers between funds	25	(6,659)	6,659	-	(38,330)	38,330	-
Taxation	14	-	-	-	-	-	-
NET INCOME / (EXPENDITURE) AFTER TRANSFERS		60,997	(51,448)	9,549	(60,475)	(2,127,047)	(2,187,522)
FUND BALANCES BROUGHT FORWARD	24/25	910,979	9,428,719	10,339,698	971,454	11,555,766	12,527,220
FUND BALANCES CARRIED FORWARD	24/25	971,976	9,377,271	10,349,247	910,979	9,428,719	10,339,698

There were no recognised gains or losses other than those stated above. All income and expenditure derive from continuing activities. The notes on pages 83 to 103 form part of these financial statements.

Balance Sheet As At 31 December 2023

		2023	2022
	Notes	€	€
FIXED ASSETS			
Tangible assets	17	85,081	79,610
Investments	18	9,492,405	8,720,471
		9,577,486	8,800,081
CURRENT ASSETS			
Stock	19	-	5,789
Bank and cash	20	1,684,934	2,571,277
Debtors	21	176,066	329,101
		1,861,000	2,906,167
CURRENT LIABILITIES			
CREDITORS: Amounts falling due within one year	22	(795,239)	(1,114,550)
NET CURRENT ASSETS		1,065,761	1,791,617
PROVISIONS FOR LIABILITIES AND CHARGES	23	(294,000)	(252,000)
NET ASSETS	24	10,349,247	10,339,698
THE FUNDS OF THE CHARITY			
Restricted funds	25	971,976	910,979
Unrestricted funds:			
- General	25	4,093,530	4,144,978
- Designated Fund Friends of SOI 25	25	-	-
- Designated fund	25	5,283,741	5,283,741
		10,349,247	10,339,698

The notes on pages 83 to 103 form part of these financial statements.

The financial statements were approved by the Board of Directors on 9th May 2024 and signed on its behalf by:

Brendan O' Brien
Director

Donal Courtney
Director



Statement Of Cash Flows

		2023	2022
	Notes	€	€
Reconciliation of net income to net cash inflow from charitable activities			
Net expenditure/ income		9,549	(2,187,522)
Adjustments:			
Investment income	6	(184,586)	(194,234)
Depreciation of tangible fixed assets	17	54,660	57,828
Movement in fair value of listed investments	18	(637,156)	2,223,905
Net expenditure/ income before working capital changes		(757,533)	(100,023)
(Increase)/ decrease/ in debtors		153,035	(5,777)
Increase/ (decrease) in creditors		(319,311)	328,271
Increase in provision for liabilities and charges	23	42,000	42,000
Decrease/ (increase) in stock		5,789	1,090
Net cash provided by charitable activities		(876,020)	265,561
Cash flows from investing activities			
Investment income	6	184,586	194,234
Payments to acquire tangible fixed assets	17	(60,131)	(62,799)
Purchase of listed investments	18	(4,021,845)	(789,160)
Proceeds from the disposal of listed investments	18	3,486,889	546,991
Net cash used in investing activities		(410,501)	(110,734)
Change in cash and cash equivalents		(1,286,521)	154,827
Cash and cash equivalents at beginning of financial year		2,991,258	2,836,431
Cash and cash equivalents at end of financial year		1,704,737	2,991,258
Reconciliation to cash and cash equivalents:			
Bank and cash		1,684,934	2,571,277
Cash held for long term investment	18	19,803	419,981
		1,704,737	2,991,258

The notes on pages 83 to 103 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

1. GENERAL INFORMATION

These financial statements comprising the statement of financial activities (SOFA), the balance sheet, the statement of cash flows and the related notes 1 to 31 constitute the individual financial statements of Special Olympics Ireland (the “company”) for the year ended 31st December 2023. Special Olympics Ireland is a company limited by guarantee (registered number 228545) and is a registered charity (charity number 20016883). The company is a public benefit entity. The nature of the company’s operations and its principal activities are set out in the Directors’ Report on pages 13 to 65.

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.

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.



2. STATEMENT OF ACCOUNTING POLICIES (CONTINUED)

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.

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.

2. STATEMENT OF ACCOUNTING POLICIES (CONTINUED)

Tangible Fixed Assets and Depreciation

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

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

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

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

Fixed Asset Investments

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

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

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

Bank and Cash

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

Stock

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

Foreign Currencies

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

Financial Instruments

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



2. STATEMENT OF ACCOUNTING POLICIES (CONTINUED)

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.

Reserves

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

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

Provisions

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

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

3. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

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

During the 2023 year of assessment, the financial statements have been prepared on a going concern basis. This assumes that Special Olympics will have adequate resources to continue in operational existence for a period of at least 12 months from the date of approval of these financial statements.

As we continue our recovery from the impacts of Covid 19 we continue to assess the impact of inflation on budgets and cash-flows and the Board are confident that the organisation's resources are sufficient to address any additional deficit which may arise in these circumstances and are not aware of any material uncertainties which may cast significant doubt upon the organisation's abilities to continue going concern.

Another key judgement area is the dilapidations provision in respect of the lease for the office on the Sport Ireland Campus. The lease agreement includes fully insuring and repairing terms albeit the company has been informally advised that such terms would not be enforced. Having taken independent legal advice and engaged Arup as specialist advisors the company is building a provision to cover the estimated mechanical and electrical reinstatement over the 30-year lease term. The estimated cost has been informed by the advice of specialist advisors and the current provision has been considered and approved by the landlord, Sport Ireland. The carrying amount of this dilapidation provision at 31st December 2023 is €294,000 (2022: €252,000). A review of the provision will be built into the 2025 Strategy and will include collaboration with Sport Ireland on any annual provision adjustment required.

4. DONATIONS AND LEGACIES

	2023	2023	2023	2022
	Restricted	Unrestricted	Total	Total
	€	€	€	€
Sport Ireland	50,000	1,600,000	1,650,000	1,450,000
JP McManus Charitable Foundation	200,000	-	200,000	200,000
Bank of America	-	-	-	26,200
Corporate Donations	65,000	55,564	120,564	-
Fundraising	7,455	1,053,588	1,061,043	783,403
Rethink Ireland	-	-	-	82,500
Health Service Executive	16,000	-	16,000	15,000
Department of Social Protection- Community Employment Scheme	145,627	-	145,627	162,246
Legacies and Bequests	20,000	-	20,000	-
	504,082	2,709,152	3,213,234	2,719,349



4. DONATIONS AND LEGACIES (CONTINUED)

Sport Ireland Grant:

Total grants from Sport Ireland amounted to €2,355,250 (2022: €2,486,615) of which €1,650,000 (2022: €1,450,000) being the core grant is disclosed above under note 4 in Donations and Legacies and €705,250 (2022: €1,036,615) 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 € Nil (2022: €82,500). Funding was restricted to the Reach Out project which includes the Clubs programme and Health and Wellbeing programme. This four-year funding agreement ended on 31st December 2022.

Health Service Executive:

Total grants from the Health Service Executive amounted to €65,000 (2022: €64,000). This comprises €16,000 (2022: €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 (2022: €49,000) from Health Service Executive (Dublin Northwest) is used to grow the Health and Wellbeing programme and is disclosed under note 5 Income from Charitable Activities.

Department of Social Protection-Community Employment Scheme:

Total grants from the DSP Scheme- Department of Social Protection amounted to €145,627 (2022: €162,246). This grant relates to expenditure on the supervisors and participants wages, and related materials in relation to the delivery of the Community Employment Scheme.

5. INCOME FROM CHARITABLE ACTIVITIES

	2023	2023	2023	2022
	Restricted	Unrestricted	Total	Total
	€	€	€	€
Sport Ireland Grants	480,250	225,000	705,250	1,036,615
Sport Northern Ireland	840,189	-	840,189	901,382
Health Service Executive	49,000	-	49,000	49,000
Pobal	91,000	-	91,000	90,500
Special Olympics International	32,408	-	32,408	34,528
Special Olympics Europe Eurasia	-	-	-	10,000
Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media- Capital and equipment programme	-	-	-	(1,780)
Dublin City and County Councils	-	-	-	100,000
Health and Social Care Board	7,921	-	7,921	7,355
Games Fees	-	(1,300)	(1,300)	-
Merchandise	-	60	60	-
Lions Club International	6,974	-	6,974	-
EU Erasmus Safeguarding Project	25,456	-	25,456	-
EU MATP Project	53,772	-	53,772	-
Affiliation and Participants fees	-	(1,345)	(1,345)	89
Corporate Events	-	111,317	111,317	-
New Corporate Partnership Agreements	-	5,000	5,000	-
Toyota	2,000	-	2,000	-
	1,588,970	338,732	1,927,702	2,227,689

Sport Ireland Grants:

Included under Income from Charitable Activities are a number of project specific grants from Sport Ireland amounting to €705,250 (2022: €1,036,615).

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

	Grant	Grant	Total
	Received	Spent	Reserve
	€	€	€
COVID 19/ Resilience	630,250	630,250	-
Dormant Account Fund-(Young Athlete)	60,000	60,000	-
Women in Sport	15,000	778	14,222
	705,250	691,028	14,222



5. INCOME FROM CHARITABLE ACTIVITIES (CONTINUED)

Pobal Grant:

Included under income from charitable activities is a grant from Pobal for €91,000 (2022: €90,500) which forms part of a three-year multi annual grant of €273,000 which commenced on 1st July 2022. This is a Department of the Rural and Community Development grant under the Scheme to Support National Organisations over the period July 2022- June 2025. It is for the purpose of covering payroll and general administration expenses.

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

Included under Income from Charitable Activities in 2022 is a negative amount of (€1,780) which represents the reversal of an over accrual in the 2021 accounts which was based on the cost of the capital sports equipment purchased compared to the lower capital grant received post year-end.

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

The majority of income, disclosed in note 4 and 5 above, arises in the Island of Ireland. The grants arising outside of the Island of Ireland were received from Special Olympics International and European Union Erasmus and amounted to €111,636 (2022: €70,728) arising from other countries.

6. INVESTMENTS

	2023	2023	2023	2022
	Restricted	Unrestricted	Total	Total
	€	€	€	€
Income from investments	-	184,586	184,586	194,234
Movement in fair value of listed investments (Note 18)	-	637,156	637,156	(2,223,905)
	-	821,742	821,742	(2,029,671)

7. OTHER INCOME

	2023	2023	2023	2022
	Restricted	Unrestricted	Total	Total
	€	€	€	€
Eir Sponsorship	125,000	-	125,000	125,000
Gala Sponsorship	66,667	-	66,667	66,667
Vat refund	-	4,611	4,611	5,847
Sundry income	3,863	35,893	39,756	49,249
	195,530	40,504	236,034	246,763

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

8. EXPENDITURE ON RAISING FUNDS

	Total Fundraising	Total Fundraising
	2023	2022
	€	€
Direct costs	1,012,570	733,415
Support costs	290,081	245,446
	1,302,651	978,861

9. EXPENDITURE ON CHARITABLE ACTIVITIES

2023	Sport Training & Development	Sport Competitions	Club Programme	Health Programme	Games	Grants Onwards	Total 2023
	€	€	€	€	€	€	€
Direct costs	592,441	590,381	917,617	318,851	344,847	-	2,764,137
Support costs (Note 10)	544,777	368,281	515,938	171,854	301,665	165,200	2,067,715
	1,137,218	958,662	1,433,55	490,705	646,512	165,200	4,831,852
2022	Sport Training & Development	Sport Competitions	Club Programme	Health Programme	Games	Grants Onwards	Total 2022
	€	€	€	€	€	€	€
Direct costs	284,315	1,096,296	771,281	290,080	34,646	-	2,476,618
Support costs (Note 10)	275,355	641,081	491,389	189,538	108,521	132,461	1,838,345
	559,670	1,737,377	1,262,670	479,618	143,167	132,461	4,314,963

**10. ANALYSIS OF SUPPORT COSTS FOR CHARITABLE ACTIVITIES**

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

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

11. SPECIAL PROJECT COSTS

	Total	Total
	2023	2022
	€	€
Depreciation on capital investments	54,660	57,828
	54,660	57,828

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

	2023	2022
	€	€
Net expenditure/ income for the year is stated after (crediting)/charging:		
Depreciation of tangible assets (Note 17)	54,660	57,828
Auditors' remuneration (including VAT) – Financial Audit	19,078	19,078
Community Employment Audit	922	922
Lease charges	37,274	25,239
Investment income	(184,586)	(194,242)
Movement on fair value of listed investments (Note 18)	(637,156)	2,223,905
Exchange loss	3,748	16,884

13. EMPLOYEES

	2023	2022
	Number	Number
Number of (full time equivalent) employees during the financial year is summarised as follows:		
Management and staff	74	64
Community Employment Scheme members (part-time staff)	7	6
	81	70

**13. (EMPLOYEES CONTINUED)**

	2023	2022
	€	€
Full-time Staff		
Gross wages	3,403,024	3,008,593
Employer PRSI	366,830	323,367
Employer pension contribution	99,208	82,631
Other staff costs	39,724	-
Subtotal	3,908,786	3,414,591
Community Employment Scheme		
Gross wages	132,883	152,459
Employer PRSI	5,002	4,736
Subtotal	137,885	157,195
Total	4,046,671	3,571,786

	No. of employees	No. of employees
	2023	2022
	€	€
€60,000-€69,999	12	11
€70,000-€79,999	1	1
€80,000-€89,999	1	1
€90,000-€99,999	2	2
€100,000-€109,999	1	-
€110,000-€119,999	-	-
€120,000-€129,999	1	1

In 2023, 18 staff received remuneration over €60,000 (2022:16 staff). Remuneration reflects total contractual salary and excludes employer pension and PRSI contributions.

Special Olympics Ireland's CEO is paid €127,404 (2022: €125,987) and receives a 10% contribution to the defined contribution pension scheme. He received no other benefits in the current or prior year.

Key management personnel received a total of €490,005 in gross salary payments during 2023 (2022: €448,370), €34,447 (2022: €30,032) in pension contributions. Related employers PRSI contributions payable was €54,145 (2022: €49,545).

14. TAXATION

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

15. TRANSACTIONS WITH DIRECTORS AND RELATED PARTIES

There were no related party transactions with the directors during the financial year Nil (2022: €nil).

16. PENSION COSTS

The company operates a defined contribution scheme for the benefit of its employees. The scheme and its assets are held separately from those of the company in independently administered funds. The pension cost charge represents contributions payable by the company to the funds and amounted to €99,208 (2022: €82,631). There was an amount payable held at year-end of €741 (2022: €476).

17. TANGIBLE ASSETS

	IT Systems & Equipment	Office & Sport Equipment	Furniture & Fittings	Motor Vehicles	Total
	€	€	€	€	€
Cost					
At beginning of year	758,966	216,979	227,472	69,591	1,273,008
Additions	47,116	7,295	5,720	-	60,131
Disposals	(124,852)	(60)		(55,841)	(180,753)
At end of year	681,230	224,214	233,192	13,750	1,152,386
Depreciation					
At beginning of year	712,091	185,038	227,472	68,797	1,193,398
Charge for the year	35,577	16,831	1,458	794	54,660
Disposals for the year	(124,852)	(60)		(55,841)	(180,753)
At end of year	622,816	201,809	228,930	13,750	1,067,305
Net book value					
At 31st December 2023	58,414	22,405	4,262	-	85,081
At 31 st December 2022	46,875	31,941	-	794	79,610



18. INVESTMENTS

	2023	2022
	€	€
Cash held for long term investment	19,803	419,981
Listed investments	9,472,602	8,300,490
	9,492,405	8,720,471
	2023	2022
	€	€
Listed investments:		
Market value at 1 st January	8,300,490	10,282,226
Additions	4,021,845	789,160
Disposals and related costs	(3,486,889)	(546,991)
At 31 st December	8,835,446	10,524,395
Movement in the fair value of listed investments:		
Unrealised (loss) / gain	637,156	(2,223,905)
Market value at 31 st December	9,472,602	8,300,490

The fair value of listed investments was determined with reference to the quoted market price at the reporting date, 31st December 2023.

19. STOCKS

	2023	2022
	€	€
Stocks	-	5,789

In 2022 stock consisted of merchandising and medals and was valued at the lower of cost and net realizable value. In 2023 the balance was written off as the selling value was deemed to be nil.

20. BANK AND CASH

	2023	2022
	€	€
Bank and cash on hand	1,684,934	2,571,277

21. DEBTORS: Amounts falling due within one-year

	2023	2022
	€	€
Trade debtors	-	27,495
Prepayments	157,881	30,429
Accrued income	18,185	271,177
	176,066	329,101

22. CREDITORS: Amounts falling due within one-year

	2023	2022
	€	€
Trade creditors	84,508	99,538
Other creditors	9,678	13,515
Pension liability	741	476
PAYE and Social Welfare	106,605	84,245
Accruals	84,866	135,581
Deferred income	508,841	781,195
	795,239	1,114,550

Movements in deferred income are as follows:

	2023	2022
	€	€
At 1 st January	781,195	547,838
Credited to SOFA	(714,486)	(312,453)
Deferred during the year	442,132	545,810
At 31 st December	508,841	781,195

23. PROVISION FOR LIABILITIES AND CHARGES

	2023	2022
	€	€
Dilapidation provision:		
Balance at beginning of year	252,000	210,000
Movement during the year	42,000	42,000
Balance at end of year	294,000	252,000

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

**24. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

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

IN RESPECT OF THE PRIOR YEAR:

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

25. FUNDS OF THE CHARITY

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

**IN RESPECT OF THE PRIOR YEAR:**

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

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 Host Town fund, which has now been merged with the Paris to Nice Fund and renamed Club Support & Development Fund, and the recording of unspent restricted funding for project not yet completed in Other Restricted Project Funds.

Restricted Funds

- **Host Town Fund and the Paris to Nice Fund:**
These funds have been merged during 2023 and renamed to Club Support & Development Fund. It is used to support the set up and development of new 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 2023 (2022: 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.

- **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.
- **Digitisation/IT Support Fund:**
This fund contributes to the costs of digitisation/IT advancements which will assist SOI to future proof the organisation.
- **Women In Sport Fund:**
This fund contributes to costs of promoting and encouraging women in sport.
- **MATP Fund:**
This fund contributes to the costs of MATP across all SOI Programmes.
- **Safeguarding Fund:**
This fund contributes to the costs of the Safeguarding Programme.
- **Fundraising – Collection Day Fund:**
This fund contributes to the costs of our annual collection day.

Unrestricted Funds

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

Designated Fund:

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



26. FINANCIAL COMMITMENTS

Capital commitments contracted but not provided for were nil (2022: €nil).

Operating Leases:	2023	2022
	€	€
Total future minimum lease payments under non-cancellable operating leases are as follows		
<i>Leasehold premises expiring:</i>		
Within one year	46,421	15,897
Between two and five years	150,868	-
More than five years	-	-
<i>Motor vehicles expiring:</i>		
Within one year	30,395	21,033
Between two and five years	-	-
More than five years	-	-

27. FINANCIAL INSTRUMENTS

	2023	2022
	€	€
The carrying values of the company's financial assets and liabilities are summarised by category below:		
Financial Assets		
<i>Measured at fair value through profit or loss</i>		
Investments (Note 18)	9,492,405	8,720,471
<i>Measured at undiscounted amount receivable</i>		
Trade debtors and accrued income (Note 21)	18,185	298,672
Bank and cash on hand (Note 20)	1,684,934	2,571,277
	11,195,524	11,590,420
Financial Liabilities		
<i>Measured at undiscounted amount payable</i>		
Trade creditors, accruals, pensions, and other creditors (see Note 22)	179,793	264,621
Fair value movement on listed investments (see note 18)	637,156	(2,223,905)

28. CREDIT, MARKET AND LIQUIDITY RISKS

Credit Risk

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

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

Market Risk

(i) *Foreign Currency Exchange Rate Risk*

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

(ii) *Price Risk*

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

(iii) *Cash Flow and Liquidity Risk*

The portfolio has approximately 39.7% allocation to cash or low volatility bond funds to help mitigate the impact of market volatility.

29. SUBSEQUENT EVENTS

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

30. DONATIONS IN KIND

In 2023, we estimate that we received Donations-in-Kind of €392,503 (2022: €437,307). The nature of the donations in kind are seconded staff, telecommunications, and office accommodation.

31. Approval of Financial Statements

The board of directors approved these financial statements for issue on 9th May 2024



Special Olympics Ireland

Contact Information

Company Number: 228545

Charity Number (RoI): 200 16 883

Charity Tax Number (RoI): CHY 7556

Charity Tax Number (NI): IE00009

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