



2021 Annual Report



**Special
Olympics**
New Zealand

Let me win.

But if I cannot win,
let me be brave
in the attempt

Kia toa ahau.

Ki te kore ahau e toa,
kia māia ahau
ahakoa ka hinga

Special Olympics
Athlete oath



**Special
Olympics**
New Zealand

**Our Purpose: To enrich the lives of people
with intellectual disabilities through sport**

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Annual Report 2021

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Cover Photo

Special Olympics Kapiti football team's celebrates after their successful T1 in the Hutt Valley.

Photo: Joe Serci

Our Supporters

Special Olympics New Zealand is grateful to the following partners, funders and supporters who have assisted our important work and programmes.

Main Funder



Major Funders



Funders



Media Partners



Supporters



Thank you to all the individuals and organisations who have donated to Special Olympics New Zealand through our various fundraising events, activities and communications.

Message from the Chair

It has been another Covid restricted year in which our clubs have strived to provide our athletes with sport and social contact as the pandemic continued to restrict the delivery of trainings and events. However, just like the song, we get knocked down, but get up again.

This is all down to the quality of our administrators, coaches and volunteers. The drive I see in our clubs, the organisation, volunteers and other supporters in the community, gives me great pride and knowledge that we continue to give our athletes quality experiences.

I would like to acknowledge the retirement of Regional Sports Coordinator Graeme Bain in Canterbury. Who was a volunteer for 10 years and then joined our staff for 16 years and provided outstanding service to the clubs of the Upper South Island. We wish you well in your retirement Graeme.

Challenges achieved this year include the changes in our constitution and the agreement between clubs and SONZ. These two accomplishments will cement and improve the "umbrella" concept of support for the clubs in our organisation that we are striving for.

We are pleased to have achieved Sport New Zealand's Governance Mark for play, active recreation and sport in New Zealand. This would not have been achieved without the drive Board member Erica Amon brought to this process. Thank you Erica for your

dedication to improving the Special Olympics organisation and putting us in a good place moving forward.

The Board has reduced its numbers to 8 from 13 and undergone other changes that will continue throughout 2022.

These changes have all been planned throughout working towards the Governance Mark. I would like to take this opportunity to thank Graeme Porter from Nelson, Hamish Taverner from Palmerston North, Jeff Waters from Canterbury and Mike Ringrose from Auckland for giving up their time to help guide the organisation over a considerable number of years.

I would Like to thank CEO Carolyn Young and her dedicated team for their performance during trying times over the last year. The achievements in increasing the funding base, with Sport New Zealand cannot be overstated and has only come about with the relationships Carolyn has built with Sport New Zealand.

I have enjoyed the role of Chair over the last few years, however it is a good time to move on. I look forward to seeing you all at the Freemasons New Zealand Special Olympics National Summer Games at the end of 2022.



The drive I see in our clubs, the organisation, volunteers and other supporters in the community, gives me great pride and knowledge that we continue to give our athletes quality experiences.

A handwritten signature in blue ink, appearing to read 'Rob Torrance'.

Rob Torrance
Chair

Our Values

Whakauru
Inclusion



Pārekareka
Fun



Kaha
Courage



Whakamana
Respect



Moruki
Agility



Message from the CEO

While I have been reflecting on 2021 I realised how much more complicated it felt than 2020. Although the immediacy of the changes in 2020 felt quite challenging, we were lucky to come out the back of the initial lockdown with a fairly stable second half of the year. In contrast 2021 felt like we had many alert level changes and were juggling different challenges in different parts of the country. Everyone continues to be impacted by Covid, regardless of their situation and we have all been tested through the last two years.

Even with the impact of Covid we have managed to achieve a lot in 2021. The introduction of the Athlete Input Council is a highlight. It has been great to see Chris, Hamish, Ryan, Kym and Grace work together and initiate projects and provide excellent feedback to the Board. The connection that the Council has with the wider athlete community and the ability to feed this back to the Board has been enormously helpful in hearing the voice of our athletes from across New Zealand.

2021 has seen further development of our in-schools delivery program. Amid all of the alert level changes during the year, the in-school deliveries were the one constant that were able to be implemented straight after a lockdown, they were not impacted by venue access or event cancellations. They offered ongoing opportunities for our students to have access to quality sporting experiences. Stories we heard regularly from Regional Sports Co-ordinators (RSCs) on the impact they were having with students and teachers has been heart warming.

We heard stories about students who at 18 or 19 years old had never worn their PE uniform before Special Olympics, students who got involved for the first time and loved it; students who wait in the carpark for the RSC to arrive each week and help carry the equipment to their session, students who have been so inspired by the activities that they want to join a club.

The finalisation of the new Special Olympics New Zealand constitution and the start of transitioning clubs to become independent legal entities has taken us a couple of years, but it was a significant piece of work that was completed last year and an important part of the Sport New Zealand Governance Mark for the Board. Special thanks to all of the clubs that contributed to the consultation process and the finalisation of these documents.

During the course of 2021 we saw many club events and trainings postponed and cancelled. We hope our move to our Covid Protection Framework will enhance our ability to continue to offer sporting experiences to our athletes. The second half of 2021 was extremely challenging for everyone in Auckland, Northland and Waikato who were locked down for several months.

The Delta outbreak eventually impacted our ability to host the National Summer Games, which were postponed in September until December 2022. It was a difficult decision to make knowing that it was one more opportunity that we couldn't provide our athletes, but our ability to safely hold the Games was impacted by the environment, and athlete and volunteer safety was at the forefront of our mind for this decision.

A special thanks to our funders and partners who continued to support us in 2021, in a difficult funding environment. Your ongoing support means a lot to our community and has a meaningful impact on our athletes. Thank you.

Our athletes in residential care in particular were impacted in their ability to attend trainings and fully participate and engage with their friends during 2021. We hope the outlook for 2022 will be brighter for everyone.

A special thanks to all of the Special Olympics New Zealand staff and their tireless work to provide meaningful



opportunities to athletes, support our clubs and raise the awareness of people with an intellectual disability in the wider community. It has been challenging for all of our staff, but especially those based in Auckland and Hamilton. Thank you for your ongoing dedication during a difficult time.

My personal thanks to the ongoing work of the Chair and Board Trustees for their support last year, it has been immense, thank you.

I know I speak for all staff when I say we are looking forward to an exciting 2022, with lots of new opportunities, further bedding in of the new club structure, the school programme and of course the National Summer Games in December.

A handwritten signature in black ink, which appears to read 'Carolyn Young'. The signature is fluid and cursive, with a large loop at the end.

Carolyn Young
Chief Executive

2021 A Year in Review

CLUB PROGRAMME

ATHLETES

2,424



EXPERIENCES

3,700



ATHLETE LEADERS

71



VOLUNTEERS

1,501



COACHES

630



SPORTS

13



EVENTS

79



CLUBS

42



SCHOOL PROGRAMME

STUDENTS

1,955



EXPERIENCES

7,953



TOTAL SCHOOLS

117



DELIVERY SESSIONS

414



SCHOOL EVENTS

14



YOUNG ATHLETES EXPERIENCES

55



TOTAL EXPERIENCES

11,708



Board of Trustees



Rob Torrance
Chair



Peter Taylor
Deputy Chair



Erica Amon



Simone Kokaua



Lisa Towey



Alan Robson



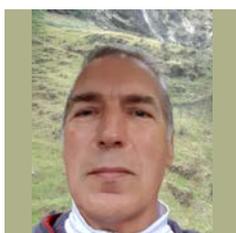
Anne Cheetham

Appointed May 2021



Grace Payne

Appointed May 2021



Mike Ringrose

Resigned October 2021



Matthew Burgess

Resigned March 2021



Hamish Taverner

Resigned May 2021



Jeff Waters

Resigned October 2021



Graeme Porter

Resigned October 2021

The Board made significant progress during 2021 against some ambitious targets that included completing the foundation work to achieve the Sport New Zealand Governance Mark, while ensuring all statutory obligations of the Board continued to be met against the backdrop of COVID-19.

Role of the Board

The Board is the governing body of Special Olympics New Zealand and plays a pivotal role in ensuring that its business is carried out in the best interests of all members and stakeholders.

Governance is the process by which the board:

- Ensures the organisation complies with all legal and constitutional requirements.
- Sets strategic direction and priorities.
- Sets high-level policies and management performance expectations.
- Characterises and oversees the management of risk.
- Monitors and evaluates organisational performance.

Governance mark

The Governance Mark is an independently assessed quality assurance standard for the sport and recreation sector in New Zealand. It is designed to certify an organisation's alignment with a governance framework and denotes a good practice level of governance capability.

Much work occurred throughout 2021 on the areas identified in the initial evaluation that required development. A significant focus was the proposed constitutional changes and associated consultation process with Clubs. After presenting and discussing recommended changes with the Clubs, the board was pleased to have the revised constitution approved in October. A significant milestone was also to have all Clubs sign the Relationship and Accreditation Agreement





Over the year we worked extremely closely with Sport New Zealand and their consultants, obtaining feedback on our progress against the governance framework, where they provided insights, observations and recommendations. We received high praise from Sport New Zealand for the strong progress made throughout the year and are hopeful of a positive outcome of our evaluation at the end of 2021 that would result in the SONZ achieving the Governance Mark.

Strategic plan

A review of the 2020 – 2025 Strategic Plan occurred to ensure it remained relevant. This document outlines the key priorities to enable us to reach our vision which is: “People with intellectual disabilities in Aotearoa are valued”. Although there have been some inevitable delays through the Covid-19 pandemic, the Board believe the Strategic Plan ([available on our website](#)) remains appropriate with the 2022 – 2023 priorities being “Rebuild the Foundations”, as we start to emerge from COVID-19.

The Board will continue to measure progress against these priorities at each Board meeting and will work with the CEO and Senior Management Team to monitor outcomes.

Committees

Members of the Board are allocated positions on the following committees:

Finance, Audit and Finance Committee

Members: Peter Taylor - Chair
Erica Amon
Alan Robson
Simone Kokaua

Sports Committee

Members: Alan Robson
Rob Torrance

Attendance at Board Meetings

Trustee	12 March	14 May	9 July	3 September	19 November
Rob Torrance	Yes	Yes	Yes	Yes	Yes
Peter Taylor	Yes	Yes	Yes	Yes	Yes
Simone Kokaua	Yes	Apology	Yes	Yes	Yes
Alan Robson	Yes	Yes	Yes	Yes	Yes
Erica Amon	Yes	Yes	Yes	Yes	Yes
Lisa Towey	Yes	Yes	Yes	Yes	Yes
Anne Cheetham +	-	Yes	Yes	Yes	Yes
Grace Payne +	-	Yes	Yes	Yes	Yes
Hamish Taverner**	Yes	Yes	-	-	-
Graeme Porter**	Yes	Yes	Apology	Apology	-
Matthew Burgess**	Yes	-	-	-	-
Jeff Waters**	Yes	Yes	Yes	Yes	-
Mike Ringrose**	Apology*	Yes	Apology	Yes	-

*Laurinne Laing attended

**Trustees term on the Board finished during the year

+New to the Board from May 2021



Staff



Carolyn Young

Chief Executive Officer



Gary Peacham

Sports Director



David Hibberd

RSC Director
(Resigned April 2021)



Josie Fitzsimons

RSC Director
(Started May 2021)



Asti Farrell

Events Director



Stacey Garrety

Games Management
System & Insights Lead



Kathy Dunn

Finance Officer



Kylie Henderson

Administration Officer



Zoe Braithwaite

Marketing &
Communications Officer



Sarah Dalton

Social Media Assistant
(Started April 2021)



Jemma Drake

Young Athletes Officer
(Started Sept 2021)
Lower North Island RSC
(Jan - Sept 2021)



Helen Ferguson

Upper North Island RSC



Scott Vaughan

Upper North Island RSC



Niall Thompson

Upper North Island RSC
(Resigned Dec 2021)



Tristen Mathieson

Lower North Island RSC



Abbey L'Estrange

Lower North Island RSC
(Started Sept 2021)



Alan McDonald

Central North Island RSC
(Resigned July 2021)



Matt de Jardine

Central North Island RSC
(Started August 2021)



Graeme Bain

Upper South Island RSC



Chris Moffitt

Lower South Island RSC

Staff as at December 2021

RSC = Regional Sports Coordinator



Regional Sports Coordinators

Special Olympics New Zealand's team of Regional Sports Coordinators (RSCs) based around Aotearoa support our clubs, athletes and volunteers.

RSCs support our 42 clubs to provide quality training and competition opportunities. They also deliver in-school sports skills and fundamental movement sessions, school events and the Young Athletes Programme.

Collaborating with local, regional and national sports and recreation organisations, RSCs work to improve and increase capability for inclusive sports programmes.

Regional Sports Coordinators as at December 2021



Scott Vaughan
Upper North Island



Niall Thompson
Upper North Island



Helen Ferguson
Upper North Island



Tristen Mathieson
Lower North Island



Matt de Jardine
Central North Island



Abbey L'Estrange
Lower North Island



Graeme Bain
Upper South Island



Chris Moffitt
Lower South Island



Our clubs in 2021



Upper North

It was a turbulent year for the Upper North Island, particularly for members who reside in Tāmaki Makaurau (Auckland), but there were still some fantastic highlights and a sense of light at the end of the tunnel as the year ended.

Mascot Kaha the Kiwi attended two Greenhithe Tier 1 events where he caught many high fives and cheered athletes on. Whangarei was very proud to have athlete Andrew Daly selected for the 2022 Athlete Leadership Programme, a great achievement. Sarah Dalton from Manukau not only secured a role with SONZ as the Social Media Assistant, but also starred in the international television series "Power Rangers"! Athletes from across the region became registered volunteers for the Young Athletes Programme and are looking forward to helping the next generation of SONZ athletes.

A huge focus for clubs was on qualifying and preparing for the Freemasons New Zealand Special Olympics National Summer Games, with fundraising well underway when the postponement decision was made. Howick-Pakuranga did a walkathon, Counties, Auckland and North Harbour fundraised with tickets to the Trots, Hibiscus Coast held a movie fundraiser, others held quiz nights, and many sold homemade goods and food. Clubs will continue their creative fundraisers with everyone looking forward to resuming training and getting back to events to prepare for take two of the National Summer Games in December 2022.

Central North

With the National Summer Games set to be hosted on home ground, Central North Island clubs started the year full of anticipation and excitement. Sporting events across the region saw many athletes gain valuable experience and the opportunity to qualify for the Games.

Clubs and athletes showed amazing resilience during the difficult and unpredictable time that unfolded, and although disappointed they couldn't compete, athletes used the opportunity to find new and innovative ways to stay active.

Special Olympics Taupō enjoyed their town's new Ten Pin Bowling facility and are excited at the prospect of competing at the National Summer Games in bowling. A big congratulations to Thames Valley who celebrated their 25th anniversary in 2021; a very well-run club supported by a fantastic community!

The Central North also celebrated some fantastic athlete achievements. Rotorua's Bailey Conlon won the Young Disabled Sportsperson of the Year Award for his achievements in swimming, a massive accomplishment and one that will no doubt inspire other athletes. Te Awamutu's Jarrod Gilbert was very excited to be selected for the 2022 Athlete Leadership Programme. Jarrod brings over a decade of experience competing with Special Olympics and will make a great leader.





Lower North

The Lower North Island provided some fantastic opportunities for their athletes with club events in full swing in the first half of the year. Eleven Tier 2 events were completed by the end of June, enabling Lower North Island athletes the opportunity to qualify for the National Summer Games in a wide variety of sports. Their impressive band of volunteers didn't let the challenges of the pandemic hinder their great work with continued success in supporting the growth of their clubs through funding applications, fundraising opportunities and athlete recruitment.

A massive congratulations to three of the Lower North's most dedicated and hard-working SONZ members, Athlete Leader Michael Holdsworth from Wellington, and volunteers Helen Johnson from Manawatu and Margaret Baker from Hawke's Bay who were each awarded the NZ Order of Merit for services to Special Olympics. A well-deserved accolade for Helen, Margaret and Michael highlighting the incredible work that they do for not only the Lower North region, but Special Olympics as a whole.

Wanganui and the Wairarapa also made some good progress in a challenging year, with both of these clubs adding new sports to their offerings. Basketball is back up and running at the Wairarapa Club, with training commencing at the tail end of the year following positive engagement through the school programme, while the Wanganui Club added golf to their roster of sports. It is great to see that clubs are continuing to increase their offerings and opportunities for athletes, a terrific achievement during another challenging year.

Upper South

With an intense build up to the National Summer Games planned, fundraising was at the top of the list and created an exciting atmosphere and the opportunity to get everyone together and work towards a common goal. Fundraising activities in the Upper South included coffee and chocolate sales, sausage sizzles, cheese roll and bacon sales, a garden tour, quiz nights, and lotto boards.

Clubs appreciated the generosity of various funding agencies and were especially grateful for Freemasons New Zealand who offered both physical and financial support throughout the year. The West Coast club were part of an exciting Sport New Zealand crowdfunding pilot project called BoostedSport. The club used the new platform to raise nearly \$4000 to support their athletes to get to the National Summer Games.

Despite many events having restrictions or being cancelled, the Upper South Island clubs managed to qualify a number of athletes for the National Summer Games and plan to use the year ahead to further prepare. Tier 2 events were a highlight for everyone as competing in another region is something all athletes look forward to - a lot of work for those behind the scenes but well worth it!

With many positive outcomes during a challenging year, the Upper South Island clubs are excited for a fun and competition-filled 2022!



Lower South

With qualifying already complete, the Lower South Island clubs began 2021 with a focus on preparing for the National Summer Games and providing plenty of opportunities for athletes to compete.

While the Games were the big picture for most, Ribbon Days throughout the region were planned for all athletes to enjoy. Otago and Southland held swimming and ten pin bowling events respectively, mustering good turn outs. Other clubs spread out their events over the year to provide regular competition and socialising opportunities. Otago travelled to the West Coast to be a part of their basketball event; this was a great trip and social occasion for the players.

Southland put on a fantastic Mid-Winter dinner, where the club also recognised the service of five volunteers, all of whom have dedicated more than 20 years each to the club and its sports programme.

North Otago held a very successful quiz fundraiser early in the year and were set to hold their popular annual golf tournament, though this was ultimately postponed due to Alert Level restrictions. The club had great local community support for both events.

Three South Otago indoor bowlers, along with one from Eastern Southland, got the opportunity to play with, and against, the touring North Island Indoor Bowls team, who were playing and promoting the game in the South Island. A great experience for the athletes and for the North Island team as well.

Everyone is looking to reset the clock in 2022 with athletes hungry to train, compete and connect once again with friends from all over the region.



Sports Director's Report

Sport and active recreation activity and events continued to be impacted by Covid-19 throughout 2021. However, despite challenges we continued to work to improve our sports programmes.



Coach Education

Coaches are a vital part of the SONZ sports system and play a key role in ensuring sports are delivered using an athlete-centred approach. SONZ continues to support coaches as effectively as possible and like many National Sports Organisations across New Zealand, 2021 has seen SONZ align to Sport New Zealand's Balance is Better principles.

We connected online with coaches throughout 2021 and successfully launched our new SportTutor learning platform, now a central hub for coaching resources. Continued support from Sport New Zealand saw the release of the first module 'Coaching Athletes with Autism' and over 104 coaches completed the module in 2021. Research and design are underway for future modules and will continue to be produced based on the insights we are receiving from SONZ coaches and the wider sporting sector.

SONZ continues to offer the Foundation and Development coaching courses, and both remain the introduction and entry point for coaches within the SONZ education programme. Throughout 2021, 84 coaches successfully completed the Foundation course and 67 completed the Development Course.

Sport Programmes

Although Covid-19 saw many opportunities postponed or cancelled, SONZ continued to adapt delivery models for activities to take place, with limited risk.

SONZ anticipated another year of reduced participation totals, and the data in the table (page 13) shows the specific activities that were successfully delivered throughout 2021.

A change in the school delivery model allowed the introduction of new activities such as badminton (Shuttle Time), cricket, handball, softball, petanque, rugby, croquet, netball and dodgeball. Some of these sports are accredited or being trialled by Special Olympics International and were successfully piloted in the school programme.

Football produced the highest participation rates for any sport in 2021 and recorded a 189% increase in total participation from 2020.

Snowsports activity was once again disrupted by the pandemic and the participation rates highlight the challenges that the SONZ Snowsports community have been faced with.

Sports that rely on venue hire, such as bocce and swimming have struggled to offer consistent opportunities due to access to venues and different levels of lockdown. Overall participation in 2021 was similar to that of 2020.



CLUB SPORTS PARTICIPATION

Sport	Athlete Participation	Coach Participation
Alpine Skiing & Snowboarding	81	10
Athletics	313	64
Basketball	641	134
Bocce	197	43
Bowling (Tenpin)	925	116
Equestrian	87	30
Football (Soccer)	346	52
Golf	113	26
Power Lifting	72	16
Swimming	646	154
Table Tennis	40	9
Indoor Bowls	239	43
Total Participation	3,700	697

The Special Olympics Young Athletes Programme (YAP) is our internationally recognised sport and play programme for tamariki aged 2 – 10 years.

In the middle of 2021, Special Olympics New Zealand secured funding to appoint a Young Athletes Officer in Auckland, to establish and deliver the Young Athletes Programme in the region.

Following successful pilot programmes across Wellington and Auckland in the past two years, the Young Athletes Officer provides SONZ the opportunity to establish a framework and range of resources and systems that underpin a sustainable programme and commence its comprehensive delivery across a range of formats.

Our Young Athletes Officer Jemma Drake started in September, a time when Auckland was experiencing ongoing Alert Level 4 covid restrictions. Predictably, this impeded programme delivery until the end of year. Five 'Have a Go' sessions were held just prior to Christmas around Auckland, which were very well received by the 29 tamariki and their families who attended.

Despite challenges due to Covid, expressions of interest and support for the programme were strong. Over 100 families joined the mailing list, 45 registrations were made in anticipation for programmes being launched in 2022 and 12 Athlete Leaders signed up to be volunteers.

Engagement was made with a wide range of stakeholders across the education, disability and sport sectors to support quality programme design and open channels for support and partnership.



*Young Athlete enjoying the hacky sack exercise.
More photos from Young Athletes in 2021 on page 15*

Special thanks to the Potter Masonic Trust and IHC Foundation for enabling this programme to come to life.



Young Athletes Outcomes

Motor Skills



Children with ID developed motor skills more than twice as fast as those who were not in Young Athletes

Social Skills



Parents and teachers said that the children showed improved teamwork and socialisation skills.

Expectations



Family members say that Young Athletes raised their hopes for their child's future.

Sport Skills



Young Athletes helps children get ready to take part in sports when they are older.





“My daughter doesn’t like sport; she doesn’t enjoy it at school but all week she has been talking about how she’s looking forward to coming to Young Athletes and playing with the other kids.”

Young Athlete Parent



“It really helped her, with kicking and throwing she got so much better during the time she was there.”

Young Athlete Parent



School Programme

The adaptations to the SONZ School Programme that were initially undertaken in response to Covid-19 in 2020, were further enhanced and cemented in 2021.

This primarily centred around the increased emphasis on in-school deliveries, which see RSCs going onsite to secondary schools to provide tailored sport and physical activity sessions to students. While historically SONZ's engagement with schools focused on one-day, multi-school sports events, it has evolved to incorporate both events and in-school deliveries.

Following the initial pitching of the new delivery approach to schools in 2020, RSCs established regular and ongoing engagement with many schools in 2021. This involved weekly sessions across a wide variety of sports and activities, from Basketball to Bocce; SNAG Golf to Croquet; Fundamental Movement to Football.

The regular and ongoing nature of school deliveries has provided clear value and opportunity for SONZ, above and beyond surviving Covid. Opportunities are tailored to specific classes and students, and can be adapted to best meet needs that evolve over time.

RSCs build more personalised relationships with teachers and students, which help with:

- Growing the visibility and understanding of SONZ within schools.
- Supporting the progression and development of students in a way that one-off events do not.

Student feedback suggests that the programme is being well received, with 88% of all responses indicating they enjoyed the session they had just been involved with.

As the year progressed, the adjusted delivery model once again proved fundamental to navigating Covid. As different regions moved in and out of alert levels, RSCs were able to adapt and respond at short notice – at times back delivering in schools on the first day that alert levels allowed. Unfortunately, the disruption in the Auckland, Northland and Waikato regions was particularly significant, with no school activity being delivered after the August lockdown.

The last two years have provided many learnings and insights around the refreshed Schools Programme. Priorities moving forward include the consolidation of core programme objectives and measures across the country, the development of more structured delivery options, increased feedback from students and teachers, and the exploration of school to club transition strategies.

“Your sessions have had a huge impact on the students’ motivation to move, and their confidence. The improvement is amazing.” Teacher, Wellington East Girls’ College

School Programme Outcomes

Fitness



Confidence



Challenge



Friendship



Fun





Schools in 2021



**Special
Olympics**
New Zealand



Athlete Input Council

In 2021 Special Olympics New Zealand's (SONZ) first Athlete Input Council was formed. The purpose of the Athlete Input Council is to advise SONZ and the Board around ideas and issues that are important to athletes.



(Left) Council members Chris Reilly, Grace Payne, non-council member Hamish Taverner (guest representative of the Board), Ryan Smith, Kym O'Grady and Hamish Hurst.

Made up of representatives from each of New Zealand's regions, the Athlete Input Council not only advises, but uses the Council as a forum to discuss ideas around the great things happening in each of their regions that they can take back and share with their local clubs.

The Athlete Input Council meets quarterly and the Chair of the Input Council sits on the SONZ board as the athlete representative and a Trustee with full voting and participation rights. Athletes' term on the Input Council is 2 years.

"This past year has been challenging for the Athlete Input Council to say the least, but challenges such as these are what brings out your true character such as perseverance, determination and courage in these uncertain times, but what is certain is the smiles and can-do attitudes on our young and upcoming athletes' faces." Ryan Smith

"As co-chairs, we are very proud of how far the Input Council has come and we can't wait to see this council blossom in the future and see the Athlete Leader's ideas and goals come into fruition." Grace Payne

Athlete Input Council Outcomes

Advocacy



Leadership



Inclusion



Confidence



National Summer Games

Due to Covid restrictions the Freemasons New Zealand Special Olympics National Summer Games was postponed in September 2021 until December 2022.

At the time of postponement we had achieved much of the planning for the Games and had 1,143 athletes and 433 team management registered for the event alongside 540 volunteers who had registered to help with the running of the Games.

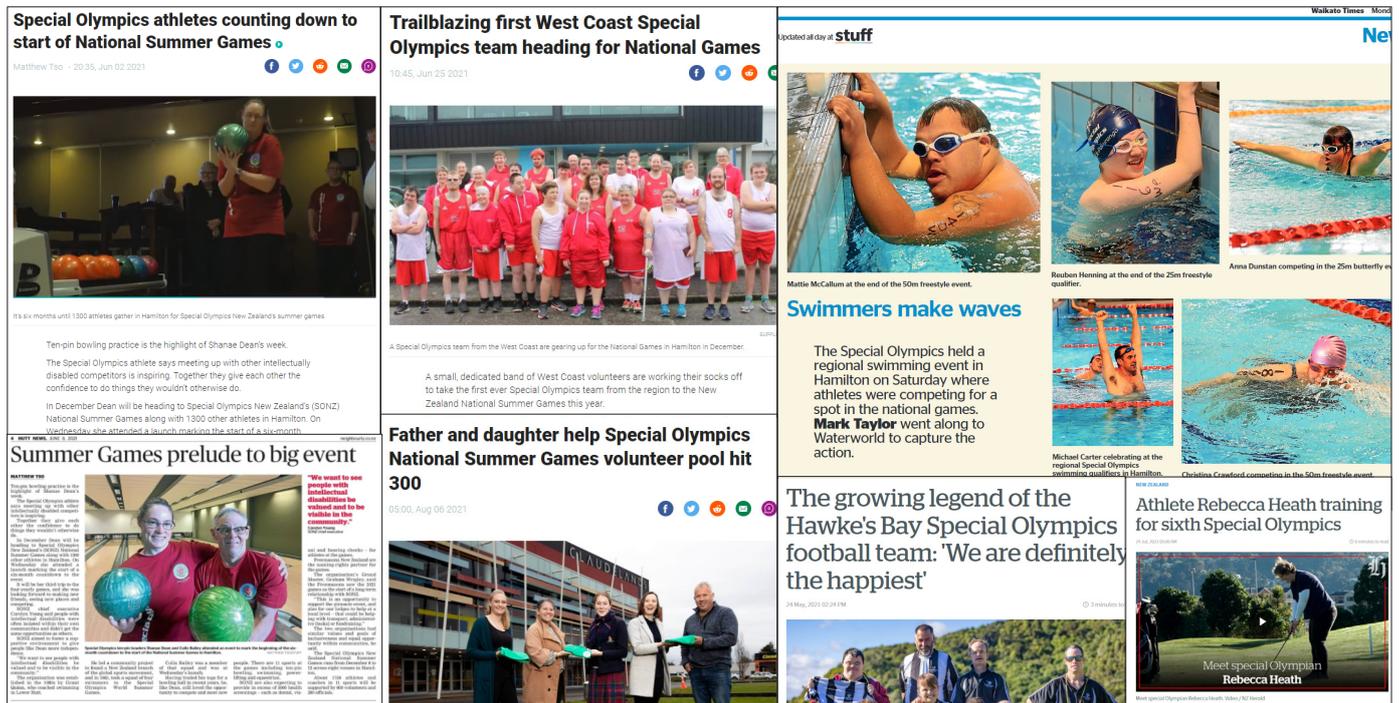
One of the great successes is our partnership with Freemasons New Zealand. The Freemasons are supporting the Games as the naming rights partner, but they are also supporting clubs at a local level to help them with resources and funding to get to the Games.

We were proud to see stories about our incredible athletes and other stories told in the media to help build awareness for the Games and share the impact of Special Olympics. A big thanks to Games Media Manager Coen Lammers for helping SONZ achieve a number of stories over print, digital and TV across the past year.

While the last two years have been enormously challenging for everyone, we are looking forward to running an even bigger and better National Summer Games for our athletes and SONZ community in 2022.



Athletes with Freemasons New Zealand lodge members celebrating the new partnership.



Naming Rights Partners



Major Funders



Outward Bound

We are proud to have started a partnership with Outward Bound in 2021. Over the year we sent athletes on two courses which have been an incredible opportunity for our athletes. Thank you Outward Bound and the Ministry of Social Development for helping to make this happen.



Youth Horizons Course

In January 2021 we partnered with Outward Bound and Recreate to take part in the pilot Youth Horizons course for ages 14-20 years old. We selected six lucky school athletes aged 14-20 alongside Recreate Auckland's six participants to make a fun and dynamic group. The course was five days in total and the athletes took part in many activities including high ropes, sailing, kayaking, Waka ama, campfire cooking, and sleeping under the stars.

Throughout their time the students were given space to develop their teamwork skills, their self-awareness, independence, how to communicate their needs, well-being and self-care, giving feedback to each other and building skills around self-reflection and journaling.

In just five days so much growth was seen in the athletes, for a number of them it was the first time away from home, on a ferry and participating in many of the activities. They all took it in stride, and left the course extremely worn out on their trip home, but filled with new experiences, skills and confidence.

Athlete Leadership Course

In May 2021, twelve Special Olympics Athlete Leaders embarked on an eight day course to further develop their leadership skills, such as communication, decision making, adaptability, and relationship building.

With a focus on building transferable skills, attitudes, and confidence that remains far beyond the course, participants left the course with improved skills that will benefit their whole club and community.

While on the course the athletes did a range of activities including sailing, waka ama, high ropes, running, swimming in the ocean and solos. The course complimented the skills that our athlete leaders develop with the Special Olympics Athlete Leadership Programme. Whether athletes have already done the course or are looking to do it in the future, the skills they learned from Outward Bound will further develop them as leaders.

"Thank you Outward Bound and Special Olympics for the awesome opportunity to do the Horizons course. I enjoyed every challenge, every step was worth it, even the swims and the cold showers, so much I didn't want to leave. The skills I learnt help me every day." Grant McKenzie





Thank you to all our amazing volunteers!



**Special
Olympics**
New Zealand



Financial Statements

Special Olympics New Zealand AS AT 31 DECEMBER 2021

Directory

Nature of Business

Special Olympics New Zealand is a Charitable Trust with international affiliations which, through year-round sports training and competition in the Olympic tradition, provides people with an intellectual disability the opportunity to strengthen their character, develop their physical skills, display their talents and fulfill their human potential.

Charities Commission Registration Number

CC32510

Registered Office

Pelorus Trust Sports House
93 Hutt Park Road
Moera
LOWER HUTT 5010

Board of Trustees Members

Rob Torrance - Chairman
Erica Amon
Peter Taylor
Simone Kokaua
Lisa Towey
Alan Robson
Anne Cheetham - Appointed May 2021
Grace Payne - Appointed May 2021
Mike Ringrose - Resigned October 2021
Matthew Burgess - Resigned March 2021
Hamish Taverner - Resigned May 2021
Jeff Waters - Resigned October 2021
Graeme Porter - Resigned October 2021

Statement of Comprehensive Revenue and Expenses

FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	31 Dec 21	31 Dec 20
Revenue from Non-Exchange Transactions			
Community Grants	4	492,229	393,199
Government Grants	4	66,717	89,352
Fundraising & Donations	5	300,164	234,603
Total Revenue from Non-Exchange Transactions		859,110	717,154
Revenue from Exchange Transactions			
Government Grants	4	600,000	600,000
Sponsorship		7,560	9,000
Registration Fees		312,383	-
Affiliation Fees		-	52,380
Interest Revenue		2,391	5,659
Covid-19 Wage Subsidy		-	105,444
Other Income		91,445	83,683
Total Revenue from Exchange Transactions		1,013,779	856,166
TOTAL REVENUE		1,872,889	1,573,320
Expenses			
Sport and Programme Costs		826,191	781,012
Administration		459,151	472,190
Events		301,465	149,576
Governance	6	19,156	26,120
TOTAL EXPENSES		1,605,963	1,428,898
Net Surplus / (Deficit) for the Year	7	266,926	144,422
Other Comprehensive Revenue and Expenses		-	-
Total Comprehensive Revenue and Expense for the Year		266,926	144,422

The accompanying Notes form an integral part of the Financial Statements

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Statement of Changes in Net Assets

FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	31 Dec 21	31 Dec 20
Opening net assets 1 January		272,626	128,204
Total comprehensive revenue for the year		266,926	144,422
Closing net assets 31 December	12	539,552	272,626

The accompanying Notes form an integral part of the Financial Statements

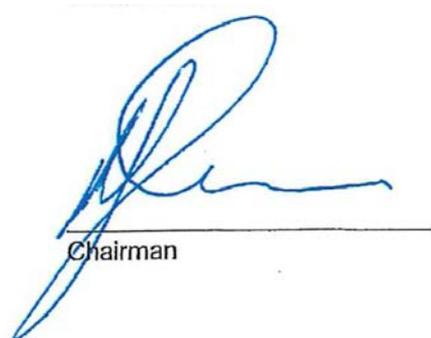
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Statement of Financial Position

AS AT 31 DECEMBER 2021

	Note	31 Dec 21	31 Dec 20
ASSETS			
Current assets			
Cash and cash equivalents	8	687,724	143,281
Investments	8	115,000	265,000
Receivables from exchange transactions	9	73,096	74,317
Receivables from non-exchange transactions	9	-	11,550
Prepayments		103,820	63,759
Inventory		4,131	-
Total current assets		983,771	557,907
Non-current assets			
Property, plant and equipment	10	7,900	8,584
Total non-current assets		7,900	8,584
Total assets		991,671	566,491
LIABILITIES			
Current liabilities			
Payables from exchange transactions	11	51,722	72,343
Payables from non-exchange transactions	11	817	4,126
Employee entitlements		42,898	40,331
Deferred revenue		356,682	177,065
Total current liabilities		452,119	293,865
Total liabilities		452,119	293,865
Net assets		539,552	272,626
Equity			
Accumulated surplus	12	539,552	272,626
Total equity		539,552	272,626

The Trustees of Special Olympics New Zealand authorised these financial statements for issue on 1 April 2022.



Chairman



Trustee

Statement of Cash Flows

FOR THE YEAR ENDED 31 DECEMBER 2021

	31 Dec 21	31 Dec 20
Cash Flows from Operating Activities		
Receipts from donations, grants & fundraising	1,740,508	1,344,850
Receipts from events & other operating revenue	322,378	174,893
Payments to suppliers	(523,720)	(372,762)
Payments to employees	(1,141,580)	(1,064,928)
Total Cash Flows from Operating Activities	397,586	82,053
Cash Flows from Investing Activities		
Interest received from bank	2,391	5,659
Payments to purchase term deposits	-	(615,000)
Receipts from sale of term deposits	150,000	365,000
Purchase of property, plant and equipment	(5,534)	-
Total Cash Flows from Investing Activities	146,857	(244,341)
Net increase/(decrease) in cash & cash equivalents	544,443	(162,288)
Cash Balances		
Cash and cash equivalent at beginning of period	143,281	305,569
Net increase/(decrease) in cash & cash equivalents	544,443	(162,288)
Cash and cash equivalents at end of period	687,724	143,281

The accompanying Notes form an integral part of the Financial Statements

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Notes to the Financial Statements

FOR THE YEAR ENDED 31 DECEMBER 2021

1. Statement of Accounting Policy

1.1 Reporting entity

The reporting entity is Special Olympics New Zealand (the Trust) which is a Charitable Trust. The Trust, a public benefit entity, is domiciled in New Zealand and is a charitable organisation registered under the Incorporated Societies Act 1908 and the Charities Act 2005. The Financial Statements are presented for the year ended 31 December 2021.

These Financial Statements and the accompanying notes summarise the financial results of activities carried out by the Trust. The purpose of the Trust is to provide people with an intellectual disability the opportunity to strengthen their character, develop their physical skills, display their talents and fulfill their human potential through year-round sports training and competition in the Olympic tradition.

Affiliated clubs and regional councils of the Trust, operate activities for the same purpose within New Zealand. The separate Financial Statements of the clubs and regional councils do not form part of the Financial Statements of the Trust.

1.2 Basis of preparation

The Financial Statements of the Trust have been prepared in accordance with Generally Accepted Accounting Practice in New Zealand ("NZ GAAP"). The Trust has complied with Public Benefit Entities Standards Reduced Disclosure Regime (PBE Standards RDR) and authoritative notices that are applicable to entities that apply PBE standards, except for the consolidation requirements under PBE IPSAS 35 (Consolidated Financial Statements), which is a new standard superseding PBE IPSAS 6 (Consolidated and separate Financial Statements), effective 1 January 2019.

Under PBE IPSAS 35, the Trust is deemed to have control over its 5 Regional Councils and 44 Clubs, and therefore is expected to consolidate their financial statements. SONZ are unable to obtain the information from those Regional Councils and Clubs to perform a consolidation at this time.

SONZ is however in the process of adopting constitutional changes that will mean that all 44 clubs will be required to become an incorporated society or charitable trust thus removing the need to consolidate them.

The financial statements have been prepared on a going concern basis and the accounting policies have been consistently applied.

COVID-19

COVID-19 had an impact on the delivery of the Trust's programmes in 2021 and remains a potential risk for the Trust in the future. The potential effects of any future disruption are being planned for and mitigations are in place.

The Board will continue to monitor the impact of COVID-19 on the entity but at the date of signing this report the Board does not believe the entity has been or will be adversely financially affected by the ongoing impacts of the pandemic. The Board maintain the view that Special Olympics New Zealand has sufficient resources that it will continue to operate as a going concern and are closely monitoring and adapting activity to ensure finances are adequately managed.

2. Summary of significant accounting policies

The significant accounting policies used in the preparation of these Financial Statements are set out below.

2.1 Functional and presentational currency

The Financial Statements are presented in New Zealand dollars (\$), which is the Trust's functional and presentational currency. All financial information presented in New Zealand dollars has been rounded to the nearest dollar.

2.2 Revenue

Revenue is recognised to the extent that it is probable that the economic benefit will flow to the Trust and revenue can be reliably measured. Revenue is measured at the fair value of the consideration received.



Notes to the Financial Statements

FOR THE YEAR ENDED 31 DECEMBER 2021

The following recognition criteria must be met before revenue is recognised.

Donations & Fundraising

Donations and fundraising are recognised as revenue upon receipt and include donations and fundraising from the general public and donations and fundraising received for specific programmes or services.

Grant revenue

Grant revenue includes grants given by other charitable organisations and businesses. Grant revenue is recognised when the conditions attached to the grant have been complied with or the services contracted have been provided. When there are unfulfilled conditions attaching to the grant, the amount relating to the unfulfilled condition is recognised as a liability and released to revenue as the conditions are fulfilled.

Interest revenue

Interest revenue is recognised as it accrues, using the effective interest method.

Registration & Affiliation fees

Registration and Affiliation fees are charges to clubs for event income and fees that are recognised as the services are rendered.

2.3 Financial instruments

Financial assets and financial liabilities are recognised when the Trust becomes a party to the contractual provisions of the financial instrument.

The Trust recognises a financial asset or, where applicable, a part of a financial asset or part of a group of similar financial assets when the rights to receive cash flows from the asset have expired or are waived, or the Trust has transferred its rights to receive cash flows from the asset have expired or are waived, or the Trust has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party; and either:

- the Trust has transferred substantially all the risks and rewards of the asset; or
- the Trust has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

Financial assets

Financial assets within the scope of NFP PBE IPSAS 29 Financial Instruments: Recognition and Measurement are classified as financial assets at fair value through surplus or deficit, loans and receivables, held-to-maturity investments or available-for-sale financial assets. The classifications of financial assets are determined at initial recognition.

The categorisation determines subsequent measurement and whether any resulting revenue and expense is recognised in surplus or deficit or in other comprehensive revenue or expenses. The Trust's financial assets are classified as either financial assets at fair value through surplus or deficit, or loans and receivables.

The Trust's financial assets include: cash and cash equivalents, receivables from non-exchange transactions and receivables from exchange transactions.

All financial assets except for those at fair value through surplus or deficit are subject to review for impairment at least at each reporting date. Financial assets are impaired when there is any objective evidence that a financial asset or group of financial assets is impaired. Different criteria to determine impairment are applied for each category of financial assets, which are described below.

Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. After initial recognition, these are measured at amortised cost using the effective interest method, less any allowance for impairment. The Trust's cash and cash equivalents, short-term investments, receivables from non-exchange transactions, receivables from exchange transactions, prepayments and non-equity investments fall into this category of financial instruments.

The accompanying Notes form an integral part of the Financial Statements

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Notes to the Financial Statements

FOR THE YEAR ENDED 31 DECEMBER 2021

Financial Liabilities

The Trust's financial liabilities include trade and other creditors (excluding GST and PAYE), employee entitlements and deferred revenue (in respect to grants whose conditions are yet to be complied with).

All financial liabilities are initially recognised at fair value (plus transaction costs for financial liabilities not at fair value through surplus or deficit) and are measured subsequently at amortised cost using the effective interest method except for financial liabilities at fair value through surplus or deficit.

2.4 Cash and cash equivalents

Cash and cash equivalents are short term, with maturity of less than 3 months, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

2.5 Short term investments

Short term investments comprise term deposits which have an original maturity of greater than three months and therefore do not fall into the category of cash and cash equivalents.

2.6 Property, plant and equipment

Items of property, plant and equipment are measured at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the asset.

Where an asset is acquired through a non-exchange transaction, its cost is measured at its fair value as at the date of acquisition.

Depreciation is charged on a straight line basis over the useful life of the asset.

Depreciation is charged at rates calculated to allocate the cost of the asset less any estimated residual value over its remaining useful life, which for Plant & equipment is 20% - 33%.

Depreciation methods, useful lives and residual values are reviewed at each reporting date and are adjusted if there is a change in the expected pattern of consumption of the future economic benefits or service potential embodied in the asset.

2.7 Trade and other payables

These amounts represent liabilities for goods and services provided to the entity at the end of the financial year which are unpaid. The amounts are unsecured and are usually paid within 30 days of recognition.

2.8 Leases

Payments on operating lease agreements, where the lessor retains substantially the risk and rewards of ownership of an asset, are recognised as an expense on a straight-line basis over the lease term.

2.9 Employee benefits

Liabilities for wages and salaries and annual leave are recognised in surplus or deficit during the period in which the employee provided the related services. Liabilities for the associated benefits are measured at the amounts expected to be paid when the liabilities are settled.

2.10 Income Tax

Due to its charitable status, the Trust is exempt from income tax.

2.11 Goods and services tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST except for receivables and payables, which are stated with the amount of GST included.

The net amount of GST recoverable from, or payable to, the Inland Revenue Department is included as part of receivables or payables in the statement of financial position.

Cash flows are included in the statement of cash flows on a net basis and the GST component of cash flows arising from investing and financing activities, which is recoverable from, or payable to, the Inland Revenue Department is classified as part of operating cash flows.

2.12 Net Assets

Net assets is the community's Interest in the Trust, measured as the difference between total assets and total liabilities.

Net assets are made up of accumulated comprehensive revenue and expense, which is the Trust's accumulated surplus or deficit since its formation, adjusted for transfers to/from specific reserves.

The accompanying Notes form an integral part of the Financial Statements

MOORE
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Notes to the Financial Statements

FOR THE YEAR ENDED 31 DECEMBER 2021

2.13 Cashflows

The following are the definitions of the terms used in the Statement of Cash Flows.

- Operating activities include all transactions and other events that are not investing or financing activities.
- Investing activities are those activities relating to the acquisition and disposal of property, plant and equipment and of investments.
- Cash is considered to be cash on hand and current accounts and investments at the bank, with original maturity less than three months.

3. Significant accounting judgements, estimates and assumptions

There have been no significant accounting judgements, estimates or assumptions made by management in the preparation of the Financial Statements.

4. Revenue from government and community grants

	31 Dec 21	31 Dec 20
Sport NZ	666,717	689,352
NZ Community Trust	250,000	225,000
Lion Foundation	50,000	40,000
Pelorus Trust	46,275	48,903
Four Winds Foundation	38,292	16,584
KiwiSport	27,917	15,608
Grassroots Trust	18,175	5,000
IHC Foundation	16,678	-
Foundation North Ltd	12,046	2,954
Pub Charity	10,380	10,907
Bendigo Valley Sports & Charity Foundation	10,000	-
Otago Community Trust	5,167	15,000
Mainland Foundation Ltd	3,330	2,393
Eastern & Central Community trust	1,656	850
TAB NZ	1,103	-
Invercargill Licensing Trust Ltd	786	-
Trust Aoraki	226	-
The Southern Trust	198	5,000
Infinity Foundation	-	5,000
Total Revenue from government and community grants	1,158,946	1,082,551

5. Revenue from fundraising and donations

	31 Dec 21	31 Dec 20
Holdsworth Charitable Trust	195,750	196,375
Crosby Bates Charitable Trust	60,000	-
Bequest from Estate Kim Turner	20,000	-
Charity Treats Chocolate Fundraising	9,450	15,665
APL Window Solutions	5,000	0
Royston Health Trust Board	3,500	-
Wellington City Council - C H Izard	2,150	-
Other fundraising and donations	4,314	22,563
Total revenue from fundraising and donations	300,164	234,603

The accompanying Notes form an integral part of the Financial Statements

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Notes to the Financial Statements

FOR THE YEAR ENDED 31 DECEMBER 2021

6. Expenses by nature

	31 Dec 21	31 Dec 20
Employee benefits	1,144,147	1,018,050
Depreciation	6,218	5,844
Other operating expenses	455,598	405,004
Total expenses by nature	1,605,963	1,428,898

7. Net surplus National Summer Games

	31 Dec 21
2021 surplus	266,926
Less National Summer Games impact	166,353
Normalised SONZ surplus	100,573

The 2021 financial performance of SONZ reflects the postponement of the National Summer Games from 2021 to 2022. The surplus relating to NSG arises from event registrations retained to cover prepayments for accommodation and venue hire. Targeted donations that are to be applied to 2022 event delivery have also been retained.

8. Cash and cash equivalents and investments

	31 Dec 21	31 Dec 20
Cash at bank and on hand	687,724	143,281
Term Deposit - Investments	115,000	265,000
Total cash and cash equivalents and investments	802,724	408,281

9. Receivables from exchange and non-exchange transactions

	Note	31 Dec 21	31 Dec 20
Related party receivables	13	-	-
Other receivables		60,593	72,885
GST receivable		12,503	12,982
Total receivables from exchange and non-exchange transactions		73,096	85,867

10. Property, plant and equipment

	31 Dec 21	31 Dec 20
Cost after disposals	40,003	38,631
Accumulated depreciation	(32,103)	(30,047)
Net book value	7,900	8,584

Reconciliation of the carrying amount at the beginning and end of the period:

	31 Dec 21	31 Dec 20
Opening balance	8,584	14,428
Additions	5,534	-
Depreciation	(6,218)	(5,844)
Closing balance	7,900	8,584

The accompanying Notes form an integral part of the Financial Statements

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Notes to the Financial Statements

FOR THE YEAR ENDED 31 DECEMBER 2021

11. Payables from exchange and non-exchange transactions

	Note	31 Dec 21	31 Dec 20
Related party payables	13	817	4,126
Other payables		51,722	72,343
Total payables from exchange and non-exchange transactions		52,539	76,469

12. Reserves

During 2021 the Trust transferred \$155,000 of accumulated surplus to reserve accounts. A SONZ emergency/contingency reserve of \$100,000 was created to protect the organisation in times of unforeseen financial hardship. A National Summer Games reserve of \$55,000 was created to reflect targeted funds received for the purpose of delivering the National Summer Games.

	31 Dec 21
Net Surplus for the Year	266,926
Retained Earnings	117,626
SONZ Reserve	100,000
NSG Reserve	55,000
Accumulated Surplus	539,552

13. Related party transactions

The Trust is affiliated to the International body Special Olympics Inc. Accredited Clubs and Regional Councils of Special Olympics New Zealand throughout the country. The Clubs are organised under five Regional Councils and are considered to be related parties.

Transactions with related parties

The chocolate funds payable to Regional Councils and clubs of \$817 are related party liabilities. (2020: \$4,126).

Key Management Personnel

The key management personnel, as defined by PBE IPS 20 Related Party Disclosures, are the members of the governing which is comprised of the Board of Trustees, Chief Executive Officer and Sports Director, which constitutes the governing body of the Trust. No remuneration is paid to members of the Board of Trustees. The aggregate remuneration of key management personnel and the number of individuals, determined on a full-time equivalent basis, receiving remuneration is as follows:

	31 Dec 21	31 Dec 20
Total remuneration	\$273,540	\$269,247
Number of personnel	2	2

Notes to the Financial Statements

FOR THE YEAR ENDED 31 DECEMBER 2021

14. Leases

	31 Dec 21	31 Dec 20
Operating Leases		
Non-cancellable Lease commitments		
Less than one year	62,809	80,575
Between one and five years	36,251	95,168
Greater than five years	-	-
Total operating leases	99,060	175,743

The significant leases are for premises and vehicles.

15. Capital Commitments

Capital Commitments at 31 Dec 2021 are Nil (31 Dec 2020 Nil).

16. Contingent assets and liabilities

The Trust has no contingent assets or contingent liabilities as at 31 Dec 2021 (31 Dec 2020 Nil).

17. Events after reporting date

There are no significant events subsequent to the reporting date which would materially impact the financial statements.

Independent auditor's report

To the Trustees of Special Olympics New Zealand

Opinion

We have audited the financial statements of Special Olympics New Zealand on pages 4 to 12, which comprise the statement of financial position as at 31 December 2021, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and the statement of accounting policies and notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Special Olympics New Zealand as at 31 December 2021, and its financial performance and its cash flows for the year then ended in accordance with Public Benefit Entity Standards Reduced Disclosure Regime (PBE Standards RDR).

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)). 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 Special Olympics New Zealand in accordance with Professional and Ethical Standard 1 (Revised) 'Code of ethics for assurance practitioners' issued by the New Zealand Auditing and Assurance Standards Board, 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.

Other than our capacity as auditor we have no relationship with, or interests in, Special Olympics New Zealand.

Other matter

The financial statements of Special Olympics New Zealand for the year ended 31 December 2020 were audited by another auditor who expressed a disclaimer of opinion on those financial statements on 4 June 2021. The basis for the disclaimer involved Special Olympics New Zealand having control over the activities of affiliated organisations (44 Clubs and 5 Regional Councils), which affiliated organisations were omitted from being consolidated within the financial statements of Special Olympics New Zealand.

The Rules for Special Olympics New Zealand have been amended during the subsequent year end such that Special Olympics New Zealand does not control the activities of the affiliated organisations.

Trustees' responsibilities for the financial statements

The Trustees are responsible on behalf of Special Olympics New Zealand for the preparation and fair presentation of the financial statements in accordance with Public Benefit Entity Standards Reduced Disclosure Regime (PBE Standards RDR), and for such internal control as the Trustees determine 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 Trustees are responsible on behalf of Special Olympics New Zealand for assessing Special Olympics New Zealand'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 the Trustees either intend to liquidate Special Olympics New Zealand or to cease operations, or have 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 (NZ) 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 decisions of users taken on the basis of these financial statements.

A further description of the auditor's responsibilities for the audit of the financial statements is located at the XRB's website at

<https://www.xrb.govt.nz/assurance-standards/auditors-responsibilities/audit-report-8/>

This report is made solely to the trustees of Special Olympics New Zealand. Our audit has been undertaken so that we might state to the trustees those matters we are required to state to them in an auditors' 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 trustees, for our audit work, for this report, or for the opinions we have formed.



Moore Markhams Wellington Audit | Qualified Auditors, Wellington, New Zealand
1 April 2022



**Special
Olympics**
New Zealand



www.specialolympics.org.nz

Pelorus Trust Sports House, 93 Hutt Park Road,
Seaview, Lower Hutt, New Zealand 5010



e whakaatu mai ana i te toa o roto i a tatou katoa
Revealing the inner champion in all of us