



# 2019 ANNUAL REPORT



**Special Olympics**  
New Zealand

**SPECIAL OLYMPICS NEW ZEALAND**

# Thank you to our Supporters



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# Message from the Chair



Another challenging year has prevailed with many new and challenging governance requirements and legal obligations having to be met.

It has been my pleasure to work with such an accomplished and dedicated Board who have not only found innovative solutions, but have far exceeded my expectations in their dedication to the Special Olympics movement.

The restructure of our National Office, and some staff changes, has resulted in achieving clearer staff duties and responsibilities and has refocused our core business roles in providing support for our Clubs.

The appointment of a Events Director, Asti Farrell, has allowed us to assist and ensure we provide a unique experience where our athletes can grow and participate to the best of their abilities in sports. Likewise the appointment of our Sports Director, Gary Peacham, has allowed us to ensure that coaching opportunities for our family of dedicated volunteers and coaches will be enhanced and allow us to provide better sporting opportunities for our athletes.

Together these two appointments will provide a more professional and cohesive sporting package for our athletes.

The appointment of David Hibberd, whose role is to support our Regional Co-ordinators, will enhance the work that has already been happening in regions, but in a clearer and more co-ordinated approach. A greater effort of participation at the school level is needed, as it is our future, and we need to expand and grow this area to encourage younger members to join the Clubs.

This year our CEO Carolyn Young embarked on a communications and consultation round with the Clubs. These proceedings are now just starting to bear fruit, and with ongoing scheduled meetings during 2020, it will nurture a greater two-way communication between the Clubs and National Office. I am sure this process will improve our organisation for the future.

We have had a number of changes to the Board this year.

Our Chair Ian McKelvie stepped down from the Chair position in July of 2019. Ian has been with the Organisation since just after the Palmerston North National Games in 2009 and has dedicated considerable time and effort in supporting the organisation. We thank him for his effort and I am sure we will see him around our sporting events in the future.

Christine Richardson from the LNI Regional Council retired last year. Christine spent a number of dedicated years working for and representing LNI, she will be missed and we wish her every success with her future endeavours.

Matt Burgess has joined the Board as the LNI representative and brings a wealth of small business expertise to the Board.

We also welcome two external appointments to the Board in Lisa Towey and Erica Amon. Lisa brings expertise in IT, PR and communications to the table, and Erica has a background in Governance with other Boards and is a Regional Manager with Healthcare New Zealand based in the Waikato.

The Board has started the Sport New Zealand Governance Programme, with the support of Sport New Zealand. The programme has proved valuable and given the Board a much-needed focus on the Governance of Special Olympics New Zealand. This programme will hopefully be completed in late 2021 and bring about constitutional changes that will change the way we go about our business in order to ensure the future of the organisation.

Since Ian's resignation I have filled the role as Chair. This will continue in order to provide some continuity until we have completed the Governance Mark Programme and some of the constitutional changes have taken place.

To all our coaches, volunteers and administrators, I thank you for your continued support and dedication to providing sporting opportunities for our athletes, I know how much effort is required and some of you have contributed a substantial number of years. I look forward to joining you in the coming months as we work together on our future for our athletes and any challenges that it brings.

**My thanks to Carolyn and her crew, the members of the Board of Trustees, for their passion and commitment to ensuring SONZ will be a world leading experience for our athletes and coaches. I look forward to seeing you on the field of play in the future.**

Warmest regards,

**Rob Torrance**  
*Chair*  
*Special Olympics New Zealand*

# Message from the CEO

2019 was a year of recovery and change. We started 2019 in a better financial position than we had in 2018 and were in a position to review and determine how best we set ourselves up for a sustainable future.

We kick started the year with the World Summer Games (WSG) in March. The 2019 WSG team was the largest New Zealand team yet with 43 athletes, 21 coaches and support staff. I was fortunate enough to attend five days of competition and see the benefits first hand of what this sort of experience offers our athletes. The team had amazing experiences that are a once in a lifetime opportunity for most, which helped athletes confidence and provided many "firsts" including the culture, language, food and environment. The constant smiles on everyone's faces confirmed the success of the trip and included lots of medals for everyone. Read more about the WSG on page 21.

Our Unified Football exhibition match was held in July to celebrate the Global Day of Inclusion (formally Eunice Kennedy Shriver day). Special thanks to the support we received from the UAE Embassy

and Special Olympics Asia Pacific to bring this event to life. This unified event powerfully demonstrated how one sporting event can positively influence the breaking down of barriers and end discrimination against people with intellectual disabilities. The Christchurch City Councillors that took part arrived with a bit of reluctance about what was involved, but once the first whistle blew the power of sport took over, and the teamwork between the athletes and unified partners was one of support and encouragement.

There was plenty of fun from both athletes and unified partners, which ensured that Hagley Oval was filled with beaming smiles and requests for extra time so everyone could extend the experience. On hand was Seven Sharp to record a feature that went to air the following day. Check out page 17 for more information and photos.

In September we held our National Winter Games at Cardrona. We had four amazing days on the mountain, lots of achievements from our athletes, the reinstatement of a coach race, the best song list from Tim Clayton for the Disco and Stacey G in charge of the beats. One of the highlights was seeing Amos van Asch complete a clean run on the last day of competition – it was brilliant and met with lots of cheers across the mountain. The Winter Games are a big whānau event where both athletes and coaches enjoy catching up with their friends from around Aotearoa, can't wait for 2023.

The year rounded out with the announcement of Hamilton as the 2021 host city for the National Summer Games. We are all looking forward to getting together in 2021 and are sure that Hamilton will support us to put on a memorable event. I hope everyone is feeling motivated



At the end of 2019 Sarah Sinnot, also called it time in her role as Media Manager with Special Olympics. Sarah had been our Media Manager for over five years and her contribution has been greatly appreciated.

to keep up their training and qualify through a regional competition by 30 June 2021.

In July we started a series of meetings with our clubs focusing on communications and consultation, starting with the Lower North Island in Palmerston North. We had great discussions around what we do, where responsibilities lie, how we can be better and what comes next. The next steps are to take all the feedback and come back out and meet with clubs to discuss how our joint priorities feed into the ideal structure for Special Olympics, across the National body, Regional Councils and clubs, now and in the future.

During 2019 we underwent a re-structure to better position ourselves for our future and in response to

the financial challenges from 2018. The changes included the appointment of Gary Peacham, Sports Director, (Auckland), David Hibberd, RSC Director, (Wellington) and Asti Farrell, Events Director, (Wellington). The new management team have made a significant difference to how we are moving forward as an organisation; positioning us better to take up opportunities to showcase our athletes and engage with National Sporting Organisations to partner with us.

I want to thank the contribution of Mike Ryan and Julia Sanson, both of whom were based in Palmerston North, and finished their employment with Special Olympics after many years of service during the restructure.

A special thanks to all of our staff who have, once again, provided amazing support to our athletes, volunteers, clubs, delivered close to 100 school events, supported over 100 club events and been at the centre of everything we do. Thank you.

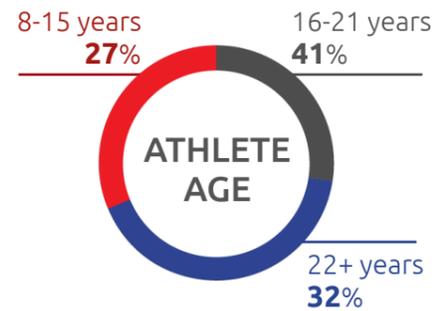
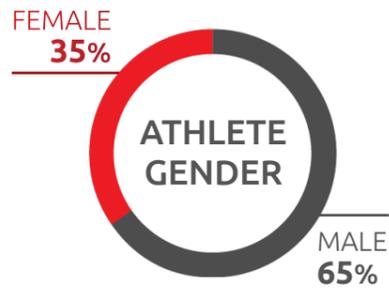
A handwritten signature in black ink, appearing to read 'Carolyn Young'.

**Carolyn Young**  
Chief Executive  
Special Olympics New Zealand

# 2019 A Year in Review

## ATHLETES

5,199



## CLUBS

44



## ATHLETE LEADERS

67

Four athlete leaders completed their training in 2019.  
Read more pg. 19



## VOLUNTEERS

1,587



## COACHES

1,023



## COMPETITIONS

171



## ABU DHABI WORLD SUMMER GAMES

ATHLETES 38 UNIFIED PARTNERS 5



## YOUNG ATHLETES PILOT

In 2019 SONZ launched a 6-week motor, social and cognitive development programme targeting 4-7 yr olds.

Read more pg. 29



## NATIONAL WINTER GAMES

On the 17-21 September 48 athletes gathered at the Cardona Alpine Resort to compete at the National Winter Games.

Read more pg. 15



## UNIFIED FOOTBALL MATCH

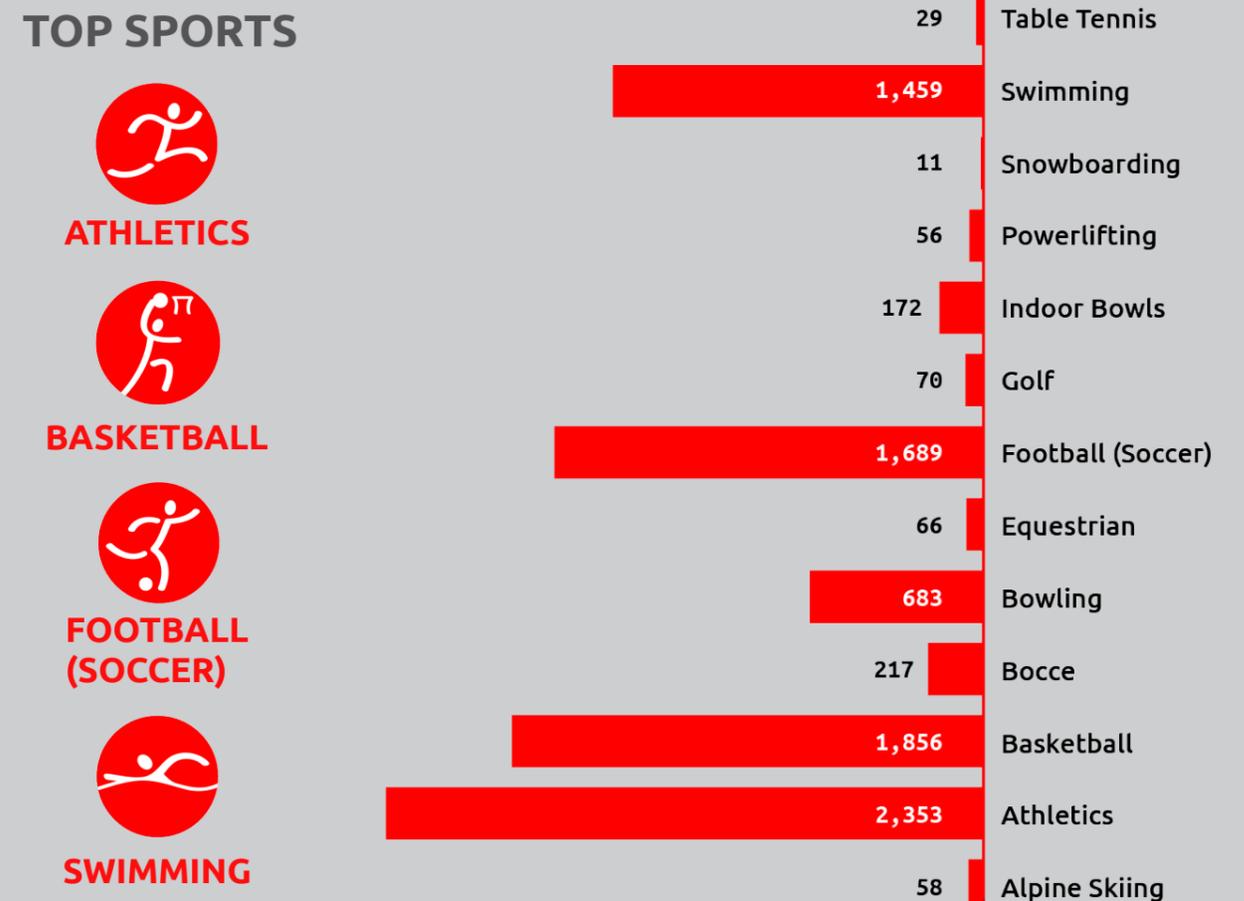
To celebrate the International Day of Inclusion SONZ hosted a Unified football match in July.

Read more pg. 17



## NUMBER OF ATHLETES WHO COMPETED PER SPORT

### TOP SPORTS



# Club Highlights

During 2019 there were many fantastic opportunities and experiences provided across all Special Olympics New Zealand (SONZ) clubs up and down the country. The following are just a few highlights to share.

## Upper North Island

The Athlete Leaders at the Counties Club continued (with support from Rowena Massey) to organise and run the Tier 1 Counties Club events. The club started doing this around 4 years ago with athletes liaising with the venues, officials, volunteers and SONZ staff for equipment and send out the invites and information to Clubs. Tier 1 event days run smoothly with athletes learning from each other, Rowena says they 'certainly teach me a thing or two!'.

**The athletes have become confident, thoughtful, organised leaders with a passion for event management while still competing in their chosen sport(s).**

The Athlete Leaders have goals going forward to plan a Tier 2 event and then being included in a working group for a Regional or National Games!

From the Waitakere Club Katie McMillan won the Waitakere Disability of the Year award in 2019 and attended the World Summer Games for SONZ in Ten Pin Bowling – winning a silver medal for her team's efforts. Waitakere also hosted their first ever Tier 1 football event at Parr's Park fields in 2019. With 80 athletes in attendance for a small yet growing sport.

Golf had a big year in 2019, the Auckland Club introduced the sport with growing numbers through to the North Harbour Club event. Regional Sports Co-ordinator Scott Vaughan said 'this was a really big highlight, also forming relationships with NZ Golf and having them piggyback our event made for a fantastic day – this has also lead to maintaining a relationship with NZ Golf for future events as well as the schools programme we are looking to deliver in 2020'.

At the Northland Sports Awards Alex Goldsack was nominated for the Male Sport Finalist with Georgia Grimme being nominated for Coach of the Year at the Northland Sports Awards 2019.

The Auckland Club Bocce team attended their first ever Tier 1 event in Thames 2019. With the sport only starting in 2018 this showed commitment and solid pathways for athletes and volunteer coaches. Also, from the club Tom Bennison and Brett Edge attended the 2019 World Summer Games, playing in the unified football team.

Sarah Dalton from the Manukau Club appeared on Attitude TV raising awareness about her disability Charge Syndrome and her hobbies which includes horse riding and representing the Manukau Special Olympic club in Equestrian.





## Central North Island

The Central North Island delivered 20 successful club events last year with Special Olympics Waikato delivering half of these events. This included their first Swimming Tier 1 event in 5 years and a glamour Powerlifting event which had athletes travel from as far south as Otago to compete!

Te Awamutu celebrated their 10-year anniversary and have 40 swimmers actively competing within the club. They ran a brilliant fundraiser where they received a donation from L J Hooker, of a new van to transport their athletes.

## Lower North Island

In the Lower North Island more than 50 people attended the Annual Volunteer Forum in Palmerston North – it was a resounding success with guest speakers from Regional Sports Organisation's, ACC and SONZ coaches. It is always inspiring to see so many volunteers who are such busy people, coming along to share their knowledge and experiences with others within the region. This included presentations and experiences from the world Games, including Alan Smith (Football) and Carla L'Hullier (Swimming).

Janiece Pollock (Wellington Club) was a member of the World Summer Games team, and was awarded Disabled Sportsperson of the year at the 2019 Wellington Sports Awards. Congratulations Janiece.

Clubs and our school events numbers continue to grow, with clubs across the Lower North Island, introducing new sports to their athletes, and with new school events including basketball, floorball and bocce being introduced.

## Upper South Island

In the Upper South Island region, the Regional Council held a successful Coaches Forum in Kaikoura. Other highlights from the region include Marlborough gaining a High-Performance Coach to support the swim programme and Athlete Mentor dedicated to athletics. The Motueka Club committee has also doubled in number.

## Lower South Island

In the Lower South Island there was continued success across all the sports, with a new Regional Sports Co-ordinator in Matt McFadyen forging great relationships with the clubs and supporting clubs in enhancing the sports offered. Club support was strong throughout with good numbers attending.

All events being self-funded show great sustainability and initiative. South Otago introduced basketball as a new sport, which has proved popular. All clubs are looking to build on the momentum of 2019 in 2020.

# Sports Director Report

Reflecting on 2019, SONZ have worked hard to complete key pieces of work which will help shape how the organisation will progress in the coming years. The following achievements are just some of the highlights from 2019.

## Coach Education

The SONZ community sent us some very clear messages during the club consultation phase regarding coach and volunteer education. We have since completed a review of the education pathway and structure and understand the need to get this right.

We have worked closely with industry leading experts to ensure we do this correctly and this will help regulate the efficiency and effectiveness of our programmes.

Research continues to show that quality coaches and volunteers are crucial to our athletes receiving the quality experience they deserve. SONZ have adopted an athlete-centred approach to coach education and this is reflective of the work that was put into re-designing and rolling out two online coaching modules.

Both modules have been well received by the SONZ community, with over 100 volunteers completing them in a four-month period.

Alongside the online content, SONZ are now in the development phase with Special Olympics Asia Pacific to bring a sports specific coaching course to New Zealand.

This is highly anticipated by the SONZ community and will be effective 2020 and onwards. We have made good strides towards delivering a quality coach education programme and are fully committed to continue this work in the future.

## Relationships

Special Olympics New Zealand continues to work with partners such as Sport NZ and Regional Sports Trusts, these relationships continue to flourish and provide our programmes with valuable support.

It was identified in June 2019 the need to reach out to National Sports Organisations (NSOs) to explore how SONZ can collaborate more effectively and potentially share resources in the future.

These relationships continue to grow, and SONZ will be delivering numerous courses and workshops throughout 2020 in conjunction with NSOs.

## Sports Programmes

Throughout 2019, SONZ successfully held 62 school sports events and helped facilitate 106 club events.

These are impressive statistics and as with any sporting event many factors influence sport delivery, SONZ have implemented a monitoring process to ensure we continue to deliver on our goals and specific targets in 2020 and beyond.

Although, the sports offered in the current SONZ programme remain status quo, SONZ will

conduct a regional needs analysis throughout 2020 to help determine any new growth areas across New Zealand and provide important data that will be used to determine the need to pilot any new sports or active recreational activities. A growth mindset has been adopted by SONZ and this will continue to provide more development opportunities for our athletes.

SONZ continues to work with a keen focus on participation across our sports programmes and the annual census data below provides a snapshot of the activity completed throughout the year. It also provides an insight to the number of coaches who have worked alongside our athletes in 2019.

Sport	Athletes who trained and Competed	Athletes who Trained but did not Compete	Total Coaches (Uncertified)	Total Coaches (Certified)
Alpine Skiing	58	6	8	2
Athletes	2,353	102	90	24
Basketball	1,856	242	143	27
Bocce	217	203	44	14
Bowling	683	460	110	24
Equestrian	66	38	38	10
Football (Soccer)	1,689	98	84	11
Golf	70	27	36	13
Indoor Bowls	172	70	49	11
Powerlifting	56	12	29	5
Snowboarding	11	3	0	0
Swimming	1,459	211	199	39
Table Tennis	29	27	11	2
<b>Total Participation</b>	<b>9,719</b>	<b>1,499</b>	<b>841</b>	<b>182</b>



# Key Observations from 2019:

SONZ continues to develop relationships and work hard to cement the current sporting programmes that are on offer across New Zealand.

Athletics, Basketball, Football and Swimming continue to be the sports with the highest subscription, with SONZ winter sports showing the least participation.

Table Tennis, Equestrian, Powerlifting and Golf also show smaller participation, but interest continues to grow nationally in these sports with some regions already looking to adopt these sports in 2020.

The data also shows a large amount of athletes training in a sport but not going on to compete in a SONZ competition. Our measures tell us that some athletes may not want to compete in this event as the sport may not be their sport of choice but some have received limited opportunities to compete. Providing clarity around this transition phase is a priority for SONZ to solve.

Within SONZ our people are our greatest asset and ensuring we continue to support them as we move forward is a key focus.

Coaching data for 2019 shows we have a large number of active coaches involved in our programmes but only 18% are certified within their respective sports. SONZ will continue to build on our coaching systems and work much closer with coaches across New Zealand to ensure we are doing all we can to offer further coach development opportunities.

Relationships with NSO's will support our future delivery and SONZ believe these new relationships will enhance the overall experience a coach within SONZ will receive.

**We anticipate growth in participation across both traditional and unified activity and expect a large increase in certified coaches as we continue to rollout the SONZ education programme.**

# National Winter Games

The Cardrona Alpine Resort hosted 48 Athletes from around New Zealand at the National Winter Games from 17 – 21 September 2019.

Athletes competed in Novice, Intermediate and Advanced Alpine Skiing and Intermediate Snowboard competitions.

The event began with the Opening Ceremony the afternoon before the first day of competition. Conditions weren't great so the Ceremony plan was adjusted accordingly, however it was still a great way to open the games.

Athlete Leader, Michael Holdsworth, skied the torch into the ceremony with volunteer Dave Cowie. Martin Joyce read the athlete oath and Ella Sharples did an opening speech, the Games were then officially opened by Rob Torrance, Chair of the Special Olympics New Zealand Board.

Luckily conditions improved for Divisioning on day 1 as the athletes took to the slopes and showed everyone their impressive skills on skis and snow boards.

Day two was a big day with competitions in both the Super G and Giant Slalom. The final day of competition was the Slalom followed by an afternoon of medal ceremonies.

We didn't need to use the weather day this year so athletes had the final day to recover or hit the slopes for another ski if they still had the energy.

That evening the Games finished with the Closing Ceremony, Dinner and a Disco at Puzzling World which was a unique and fun venue. To close the games athlete leader Rebecca Heath and CEO, Carolyn Young finished the evening with closing speeches.

Overall, it was a great event, a huge thanks to the volunteers from the all the teams who worked well together to pull off a well-run event for the athletes.



Let me win.  
But if I cannot win,  
let me be brave in  
the attempt.  
**Athlete Oath**



# Unified Football Match

In July Special Olympics New Zealand hosted a Unified Football match to Celebrate the International Day of Inclusion.

In July our 2019 World Summer Games unified football team took on an invitational team made up of local athletes and Christchurch City Councillors at Hagley Park.

The match provided an opportunity to showcase the benefits of making connections with a broader range of

people in our community and demonstrates that we are better together

The match was great fun, athletes and Unified partners alike had an enjoyable yet competitive game. We were also lucky enough to play on the Hagley Oval and have Seven Sharp come along and capture some of the action!

Thanks to Special Olympics Asia Pacific and the UAE Embassy for their support in funding this event.



“Where do I think the next Nationals should be held? In the Mighty Waikato of course.”

Kym O’Grady



# National Summer Games Host City Announcement

It was with great joy that on the 13 November at the Claudelands Arena we announced that Hamilton had been selected as the host city for the 2021 National Summer Games.

Hamilton based Special Olympics Athlete Leader Kym O’Grady spoke at the event saying:

*“Where do I think the next Nationals should be held? In the Mighty Waikato of course. Waikato is also the home to New Zealand’s famous dairy and thoroughbred horse racing. Hamilton has great venues for sport, it’s nice and flat for walking around, and it has good public transport”*

We agree with Kym and think that the sporting venues in Hamilton will be perfect for the National Summer Games. Thanks to the Hamilton City Council for all their work on the bid and support in planning the event.



# Athlete Leadership Programme

In 2019 our athletes amazed their communities with their commitment, drive and athletic skill through the Athlete Leadership Programme; they went on to show that they are capable of helping direct and provide the Special Olympics program for others.

Special Olympics Athlete Leadership Programmes allow our athletes to explore new roles and opportunities.

The 2019 Athletes Leadership Programme had four participants; Sarah Dalton (Manukau), Sean Tremlett (Nelson), Tegan Crotty (Te Awamutu) and Ben Oaten (Taranaki)

The athletes made tremendous progress through the year which culminated in a display of their skills at their graduation at Parliament, each being able to speak confidently in front of family, friends and politicians, telling their story and communicating their message about Special Olympics.

Sarah Dalton impressed *Attitude TV* so much so they made a documentary of her life and Sean Tremlett did a podcast for *I Heart Radio*. Tegan Crotty was the key note speaker at her club graduation and Ben Oaten spoke at his class graduation, demonstrating their individual talents and what can happen once their potential is tapped, their skills are developed and they are given opportunities.

**This is an outstanding group of talented young people who will be an asset to their clubs, and it is important that they are given every opportunity to utilise their skills, not just in their chosen sport but in making their club successful.**

Special thanks to Bella Ansell for her work as the facilitator. Bella made the programme challenging, fun, engaging and most of all rewarding for everyone. Thank you Bella.



# Abu Dhabi World Summer Games



SPECIAL OLYMPICS  
**WORLD  
GAMES**  
ABU DHABI 2019

الأولمبياد الخاص  
**الألعاب  
العالمية**  
أبوظبي 2019

When we look back and reflect on the World Summer Games 2019, words like **NEXT LEVEL, INCLUSIVE, MEMORY MAKING, SUCCESSFUL, RESPECTFUL** and **ENRICHING** leap to mind.

From the time we left Auckland to the time we arrived back in New Zealand, we were treated with care and attention that was second to none! This wasn't just exclusively for the Team, the many family members and friends that traveled to support the team received the same special treatment as well.

The Games Organising Committee was clearly committed to a level of excellence that was above and beyond any previous games that we have been a part of. From the world class venues, to the 5-star accommodation, to the catering, they had the athlete's best interests at heart, resulting

in a World Games that would clearly rival or better any Olympic or Paralympic Games event.

The World Games were not only about the sporting competition. We also had plenty of opportunities to enjoy cultural activities and have social interaction. The Theme Parks on Yas Island, the Grand Mosque, Yas Mall and an amazing Desert Experience which wasn't for the faint hearted, were just a few of the activities that made our trip unforgettable. This was an important part of creating the culture within our team and balancing work with fun!

We were also privileged to have an arranged visit with Amity International School as part of our Host Town Programme schedule. The welcome we received was incredible. From the moment we stood outside and heard the Karanga we knew this would be something we would never forget- AND THEN we walked in and lining the driveway was a guard of honour, with hundreds of children all waving New Zealand flags that they had coloured in and the athletes all felt like superstars!

This visit left an indelible impression on us all and we can honestly say we did the same to them! Our Athlete Leaders were at the heart of this visit and they represented us strongly with great pride. Amity followed us right through the World Games providing with our own cheer squad at quite a few events!

**The results of our athletes across all the sports was something to be extremely proud of. We saw amazing examples of sportsmanship, humbleness, achievement and raw emotion.**

All of our athletes excelled in the world class facilities provided across the sports we were represented in: swimming, athletics, powerlifting, equestrian, basketball, bocce, bowling and football. Each one of our athletes made the most of the opportunity before them, performing at their best and representing their country with pride and honour.





These results were also testament to the great support the athletes had from their home clubs, club coaches and families, as well as the tremendous World Games coaching squad that helped to prepare and instil confidence in the athletes to be able to perform on the world stage.

There are always comments from Parents and Caregivers after Teams arrive back asking 'who is this person?' The World Games are a life changing experience and one that's important in the growth and development of an athlete that we should never underestimate. The ongoing memories and images that continue to come through on social media are a joyful reminder of the lifelong friendships made and the journey that each of us went on.

“Being able to participate in the World Summer Games is the best once in a lifetime opportunity I have ever experienced and I’ve met so many amazing people from around the world”.

**Grace Payne  
Athlete Leader**



We will never be able to thank enough the people who supported this trip and made it happen, but please know that you were part of an event that transformed the lives of all those who were members of the World Summer Games Team, Abu Dhabi 2019.



# Regional Sports Co-ordinators Report

The work of the Regional Sports Co-ordinator (RSC's) is rich and varied, whether it is supporting clubs, leading events or creating new partnerships and opportunities.

The highlights below are just some of the insights that occur on a regular basis and as a team we look forward to further developing amazing opportunities moving forward.

There are many fantastic events and activities happening across the country where our RSC's are creating amazing experiences and opportunities that impact families and serve up lifelong memories for participants and staff alike. 2019 was another very successful year, below are just a few of the insights from the team.

Being new to the SONZ team Matt Mcfadyen said of his early days as an RSC that "In the short time involved with Special Olympics, the highlight is attending a range of events, meeting the athletes and volunteers and drawing inspiration from all those involved to show that people's enthusiasm really can make a difference - helping one person may not change the world, but it may change the world for that one person".

Colleen Black was particularly excited about the 2019 announcement for the next National Summer Games and said "I am thrilled to have provided 30 events this year for schools and clubs but the shining light for 2019 is the announcement of the 2021 National Summer Games coming to Hamilton after being absent for over 20 years".

Reflecting on a specific event, Scott Vaughan provided insight about his North Harbour Basketball Games Event. "This event was memorable and enjoyable as it was a highly contested event with 4 divisions of 4 teams. Each game was played with grit and determination. I also had the fortuitous opportunity to have two North Harbour Official Referees on each of the four courts, and to top it off had an abundance of volunteers from three different organisations who created an amazing ambiance that the athletes absolutely loved".

**The volunteers that support our work are integral to both the club and school delivery, a key part of the RSC role is forging strong relationships that can support and enhance volunteer opportunity. This will continue to be key as we move forward in 2020.**



Helping one person may not change the world, but it may change the world for that one person.

Matt Mcfadyen  
Regional Sport Co-ordinator

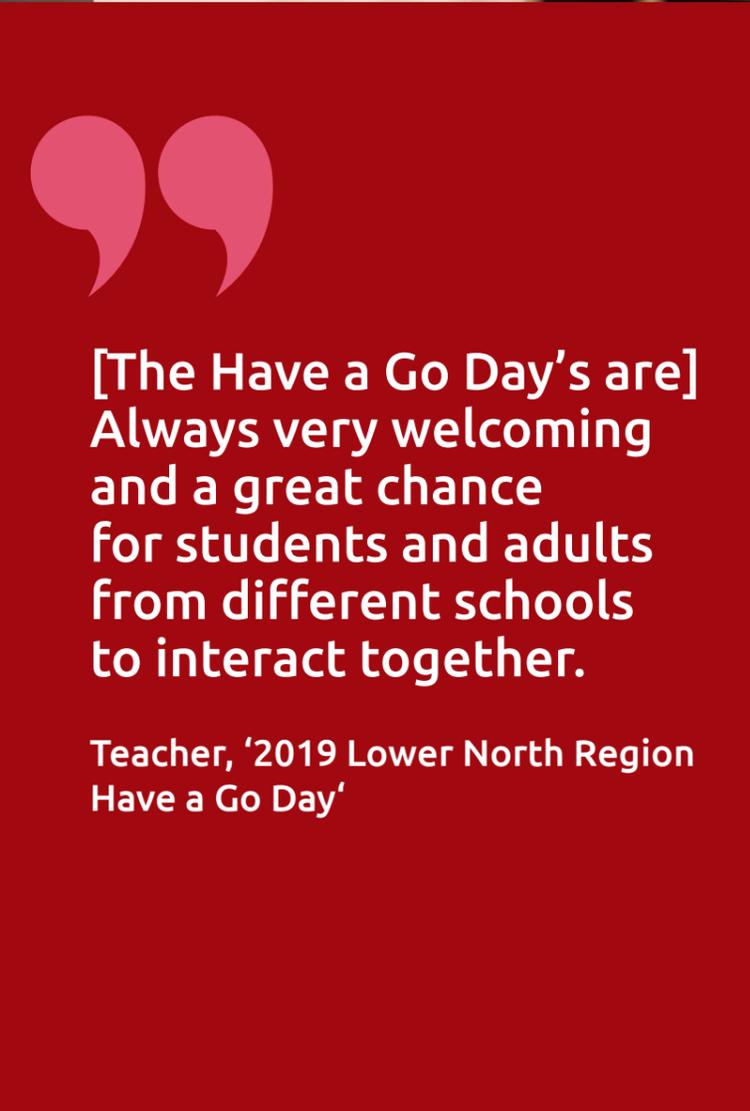


The volunteers that support our work are integral to both the club and school delivery. A key part of the RSC role is forging strong relationships that can support and enhance volunteer opportunity.



Clubs are gearing up for the many regional Games next year and keenly looking forward to taking their athletes to the National Games in Hamilton in 2021

Graeme Bain  
Regional Sport Co-ordinator



[The Have a Go Day's are] Always very welcoming and a great chance for students and adults from different schools to interact together.

Teacher, '2019 Lower North Region Have a Go Day'

Graeme Bain highlighted that 2019 was another 'super busy year in the Upper South, with school events being well supported and with clubs gearing up for the many Regional Games next year and keenly looking forward to taking their Athletes to National Games in Hamilton in 2021'. Graeme also said, 'the Volunteer Forum I hosted in September showed how supportive our Volunteers are and how keen they are to progress Special Olympics and ensure that everyone has the opportunity to belong to our organisation'.

Helen Ferguson in the Upper North Island had great success in having amazing athlete numbers for a basketball skills event. It was also the first time it was hosted at Edgewater College. There were 105 high needs students in attendance. A large majority in wheelchairs attended and were able to be involved using the mini hoops borrowed from another school, so some great partnerships worked in pulling this and similar events together. Edgewater College was so thrilled to host, that they plan to do it again in 2020!

One of Jemma Drake's highlights was the annual SONZ 'Have a go Day' in the Lower North region. Jemma highlighted that the event at Te Rauparaha Arena 'was a fantastic morning filled with smiles, energy and enthusiasm. Feedback received from teachers and students was overwhelmingly positive, and I'm excited to start planning next year's one to make it even bigger and better for everyone involved'.

The experiences provided at the day for the 13 schools and 100 plus students was great, with feedback to Jemma from a teacher stating how the events are 'Always very welcoming and a great chance for students and adults from different schools to interact together. People running the events are always so enthusiastic. Skill sessions/ games are lots of fun, we can't wait to make a return next year, thanks!'

# Young Athletes Pilot Programme

The Young Athletes programme was created by Special Olympics International to promote the motor, social, and cognitive development in children through physical activity and play, focusing on sports skill development.

This programme is currently delivered in 175 countries around the world and SONZ was keen to explore the impact of a programme targeting athletes aged between 4 – 7 years old.

With support from the IHC Foundation and Sport Wellington we undertook a 6-week programme in the last quarter of 2019 in Wellington. Additionally, the Young Athlete Programme was developed to introduce new families to what Special Olympics offered and to encourage and support parents and families.

Delivery of the programme was carried out by SONZ staff alongside New Zealand Institute of Sport interns, Sport Wellington and SONZ Athlete Leaders. Connecting Athlete Leaders into the programme provided new skills and opportunities around coach delivery and building new relationships, opportunities we hope will transfer into further delivery in the future.

A key part of the programme was engaging families to be actively involved and gaining new skills that could also be undertaken in the home.

Following two weeks of coach training, the six-week pilot was delivered in Wellington. Twelve young athletes were involved along with their families, siblings and the coaching team. Sessions took place on a Sunday morning, with an activity space full of colour, music, singing, movement and smiling faces from all involved.

Athlete progression became apparent as activities challenged the children, allowing opportunities to try new things whilst in a supportive and fun environment that provided new skills, both for athletes and families alike. Week six of the programme was a celebration, with a graduation and an opportunity for everyone in the programme to celebrate the success of the project.

A detailed evaluation has been written around the programme covering our learnings and insights from coaches and families alike, with thoughts around future delivery of Young Athletes in 2020. The pilot allowed us to showcase SONZ to new partners, forge new links and relationships whilst installing a new programme that had such an impact on young people, their families, athlete leaders and SONZ staff.

**From start to finish, this was a programme that showcased SONZ and everything that is great about all we do. Our challenge in 2020 will be to explore how we can roll out successful opportunities outside of Wellington.**



## **Financial Statements**

**Special Olympics New Zealand  
For the year ended 31 December 2019**

## Contents

### Special Olympics New Zealand For the year ended 31 December 2019

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6	Statement of Financial Position
7	Statement of Cash Flows
8	Notes to the Financial Statements

## Directory

### Special Olympics New Zealand As at 31 December 2019

#### Trustee Members:

Rob Torrance - Chairman Appointed July 2019  
Ian McKelvie - Chairman Retired July 2019  
Erica Amon - Appointed July 2019  
Matthew Burgess - Appointed May 2019  
Lisa Collins - Appointed July 2019  
Jane Davis  
Dr Jeanie Doherty - Retired January 2019  
Graeme Porter  
Mike Ringrose  
Alan Robson  
Christine Richardson - Retired May 2019  
Hamish Taverner  
Peter Taylor  
Jeff Waters

#### Registered Office:

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

#### 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

## Statement of Comprehensive Revenue & Expenses

### Special Olympics New Zealand For the year ended 31 December 2019

	Note	31 Dec 19 \$	31 Dec 18 \$
<b>Revenue from Non-Exchange Transactions</b>			
Community Grants	4	441,645	444,865
Government Grants	4	27,000	118,461
Fundraising & Donations	5	253,642	217,926
		<u>722,287</u>	<u>781,252</u>
<b>Revenue from Exchange Transactions</b>			
Government grants	4	600,000	600,000
Registration fees		359,297	127,783
Affiliation fees		51,380	-
Interest revenue		4,901	2,904
Other Income		46,183	50,809
		<u>1,061,761</u>	<u>781,496</u>
<b>Total Revenue</b>		<u>1,784,048</u>	<u>1,562,748</u>
<b>Expenses</b>			
Sport and Programme Costs		826,678	919,882
Administration		460,679	527,745
Events		430,915	127,783
Governance		17,166	15,389
<b>Total Expenses</b>	6	<u>1,735,438</u>	<u>1,590,799</u>
<b>Net Surplus / (Deficit) for the Year</b>		<u>48,610</u>	<u>(28,051)</u>
Other Comprehensive Revenue and Expenses		-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>48,610</u>	<u>(28,051)</u>

## Statement of Changes in Net Assets

Special Olympics New Zealand  
For the year ended 31 December 2019

	31 Dec 19	31 Dec 18
	\$	\$
Opening net assets 1 January	79,594	107,645
Total comprehensive revenue for the year	48,610	(28,051)
Closing net assets 31 December	<u>128,204</u>	<u>79,594</u>

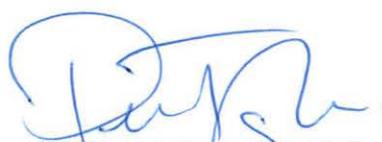
## Statement of Financial Position

### Special Olympics New Zealand As at 31 December 2019

	Note	31 Dec 19 \$	31 Dec 18 \$
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	7	305,569	498,607
Investments	7	15,000	20,000
Receivables from exchange transactions	8	66,181	149,513
Receivables from non-exchange transactions	8	21,169	7,876
Prepayments		15,725	124,328
		<u>423,644</u>	<u>800,324</u>
<b>Non-current assets</b>			
Property, plant and equipment	9	14,428	8,482
		<u>14,428</u>	<u>8,482</u>
<b>Total assets</b>		<u>438,072</u>	<u>808,806</u>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Payables from exchange transactions	10	40,326	47,632
Payables from non-exchange transactions	10	3,948	22,138
Employee entitlements		39,128	43,974
Deferred revenue		226,466	615,468
		<u>309,868</u>	<u>729,212</u>
<b>Total liabilities</b>		<u>309,868</u>	<u>729,212</u>
<b>Net assets</b>		<u>128,204</u>	<u>79,594</u>
<b>Equity</b>			
Accumulated surplus		128,204	79,594
<b>Total equity</b>		<u>128,204</u>	<u>79,594</u>

The Trustees of Special Olympics New Zealand authorised these financial statements for issue on 20 July 2020.

  
\_\_\_\_\_  
Chairman

  
\_\_\_\_\_  
Trustee

## Statement of Cash Flows

### Special Olympics New Zealand For the year ended 31 December 2019

	31 Dec 19	31 Dec 18
	\$	\$
<b>Cash Flows from Operating Activities</b>		
Receipts from donations, grants & fundraising	951,542	1,901,199
Receipts from events & other operating revenue	508,642	260,732
Payments to suppliers	(690,666)	(1,050,488)
Payments to employees	(961,263)	(992,422)
<b>Total Cash Flows from Operating Activities</b>	<b>(191,745)</b>	<b>119,021</b>
<b>Cash Flows from Investing Activities</b>		
Interest received from bank	4,901	2,904
Decrease in term investments	5,000	135,000
Purchase of property, plant and equipment	(11,194)	(2,878)
<b>Total Cash Flows from Investing Activities</b>	<b>(1,293)</b>	<b>135,026</b>
<b>Net increase/(decrease) in cash &amp; cash equivalents</b>	<b>(193,038)</b>	<b>254,047</b>
<b>Cash Balances</b>		
Cash and cash equivalents at beginning of period	498,607	244,560
Net increase/(decrease) in cash & cash equivalents	(193,038)	254,047
<b>Cash and cash equivalents at end of period</b>	<b>305,569</b>	<b>498,607</b>

## Notes to the Financial Statements

### Special Olympics New Zealand For the year ended 31 December 2019

#### 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 2019.

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 41 Clubs, and therefore is expected to consolidate their financial statements. However, SONZ are unable to obtain the information from those Regional Councils and Clubs to perform a consolidation at this time.

##### Comparatives restatement and reclassification

The comparative amounts are from the audited financial statements for the year ended 31 December 2018.

The revenue items in the Statement of Comprehensive Revenue and Expenses and in notes 4 and 5 have been restated to recognise the revenue received from the Holdsworth Charitable Trust as Fundraising and Donations rather than as a Grant. This has been restated following a review of the nature of this funding where the Trust concluded that classification as Fundraising and Donation better reflects the substance of the transaction.

The expenditure items in the Statement of Comprehensive Revenue and Expenses have been reclassified to show expenses by function rather than nature to ensure consistency with the current period's presentation and the Trust's usage of these expenses.

Both the restatement and reclassification have no impact on both the Statement of Financial Position and the Statement of Comprehensive Revenue & Expenses.

##### Going Concern

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

On 11 March 2020, the World Health Organisation declared COVID-19 a pandemic. On 23 March 2020 the New Zealand Government escalated the pandemic to a Level 3 crisis, with a further escalation 48 hours later to level 4, ultimately putting New Zealand into a lockdown. Although the lockdown has subsequently ended, it is anticipated that COVID-19 will continue to have a significant impact on the economy, with a recession expected in New Zealand.

COVID-19 related restrictions have impacted upon the operations of the Trust's key donors, and have consequently had an impact on the level of funding available to the Trust. Subsequently, it is expected that this may limit the ability of the Trust to obtain funding to support ongoing operations and result in a material adverse impact on the financial results of the Group in the 2020 financial year.

These financial statements have been prepared on a going concern basis due to the expectation by the Trustees that the cash flows required by the Trust to continue operations will be able to be obtained from donors to the Trust. The Trust has been successful in securing funding subsequent to year end, however, the Trustees acknowledge that the ability of the Trust to secure funding from its donors or alternate sources of amounts consistent with historical levels is uncertain.

If the projected cash inflows are not obtained, the Trustees will reduce expenses appropriately in line with actual revenue. All non-essential and discretionary expenditure is currently being managed closely, and such measures will be reviewed on an enduring basis as the situation evolves. Furthermore, the Trust has the ability to scale its expenditure to match future cash inflows and has cash reserves that can be used to continue operations until funding sources can be re-established.

#### 2 Summary of significant accounting policies

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

## Notes to the Financial Statements

### Special Olympics New Zealand For the year ended 31 December 2019

#### 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.

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.

#### 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.

## Notes to the Financial Statements

### Special Olympics New Zealand For the year ended 31 December 2019

#### 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.

## Notes to the Financial Statements

### Special Olympics New Zealand For the year ended 31 December 2019

#### 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.

#### 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 19	31 Dec 18
	\$	\$
Sport NZ	627,000	718,461
NZ Community Trust	250,000	250,988
Pelorus Trust	57,693	50,049
Lion Foundation	50,000	50,000
Provender	-	30,000
2 Cheap Cars Ltd	-	7,500
Pub Charity	21,940	16,847
Four Winds Foundation	16,704	3,353
The Southern Trust	16,596	-
KiwiSport	7,546	11,438
Foundation North Ltd	5,906	-
Infinity Foundation	5,109	-
NZ Racing Board	4,833	2,410
Mainland Foundation Ltd	3,579	2,960
Invercargill Licensing Trust Ltd	983	-
Manukau Counties Community Facilities Charitable Trust	756	756
Auckland Sport & Recreation	-	11,974
Community Trust of Southland	-	3,000
Oxford Sports Trust Inc	-	365
The Trusts Community Foundation	-	3,425
	<u>1,068,645</u>	<u>1,163,326</u> *

\* Comparative amount has been restated, refer to note 1.2 for further details

## Notes to the Financial Statements

### Special Olympics New Zealand For the year ended 31 December 2019

#### 5 Revenue from fundraising and donations

	31 Dec 19	31 Dec 18
	\$	\$
Holdsworth Charitable Trust	208,500	190,500
Charity Treats Chocolate Fundraising	18,634	23,277
IHC Foundation	8,772	-
Lodge Te Puni	7,040	-
Other fundraising and donations	10,696	4,149
	<u>253,642</u>	<u>217,926</u>

\* Comparative amount has been restated, refer to note 1.2 for further details.

#### 6 Expenses by nature

	31 Dec 19	31 Dec 18
	\$	\$
Employee benefits	956,417	971,562
Depreciation	5,248	6,570
Other operating expenses	773,773	612,667
	<u>1,735,438</u>	<u>1,590,799</u>

#### 7 Cash and cash equivalents and investments

	31 Dec 19	31 Dec 18
	\$	\$
Cash at bank and on hand	105,569	498,607
Term Deposit - Cash and Cash Equivalents	200,000	-
Term Deposit - Investments	15,000	20,000
	<u>320,569</u>	<u>518,607</u>

#### 8 Receivables from exchange and non-exchange transactions

	31 Dec 19	31 Dec 18
	\$	\$
Related party receivables	-	87,131
Other receivables	81,641	70,258
GST receivable	5,709	-
	<u>87,350</u>	<u>157,389</u>

#### 9 Property, plant and equipment

	31 Dec 19	31 Dec 18
	\$	\$
Cost	45,206	40,533
Accumulated depreciation	(30,778)	(32,051)
Net book value	<u>14,428</u>	<u>8,482</u>

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

	31 Dec 19	31 Dec 18
	\$	\$
Opening balance	8,482	12,175
Additions	11,194	2,877
Disposals	(6,522)	-
Depreciation	(5,248)	(6,570)
Closing balance	<u>14,428</u>	<u>8,482</u>

#### 10 Payables from exchange and non-exchange transactions

	31 Dec 19	31 Dec 18
	\$	\$
Related party payables	3,948	5,061
GST payable	-	15,486
Other payables	40,326	49,223
	<u>44,274</u>	<u>69,770</u>

#### 11 Related party transactions

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

#### Transactions with related parties

The club recoverables of \$0, are related party receivables. (2018: \$87,131).

## Notes to the Financial Statements

### Special Olympics New Zealand For the year ended 31 December 2019

The chocolate funds payable to Regional Councils and clubs of \$3,948 are related party liabilities. (2018: \$5,061).

#### Key Management Personnel

The key management personnel, as defined by PBE IPS 20 Related Party Disclosures, are the members of the governing body 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:

Total remuneration	31 Dec 19	31 Dec 18
Number of personnel	\$259,894	\$232,552
	2	2
<b>12 Leases</b>	<b>31 Dec 19</b>	<b>31 Dec 18</b>
	\$	\$
<b>Operating Leases</b>		
<b>Non-cancellable Lease commitments</b>		
Less than one year	76,027	73,783
Between one and five years	59,834	34,669
Greater than five years	-	-
	<u>135,861</u>	<u>108,452</u>

The significant leases are for premises and vehicles.

#### 13 Capital Commitments

Capital Commitments at 31 Dec 2019 are Nil (31 Dec 2018 Nil).

#### 14 Contingent assets and liabilities

The Trust has no contingent assets or contingent liabilities as at 31 Dec 2019 (31 Dec 2018 Nil).

#### 15 Events after reporting date

On 11 March 2020, the World Health Organisation declared COVID-19 a pandemic. On 23 March 2020 the New Zealand Government escalated the pandemic to a Level 3 crisis, with a further escalation 48 hours later to level 4, ultimately putting New Zealand into a lockdown. Although the lockdown has subsequently ended, it is anticipated that COVID-19 will continue to have a significant impact on the economy, with a recession expected in New Zealand. Subsequently, it is expected that this may limit the ability of the Trust to obtain funding to support ongoing operations and result in a material adverse impact on the financial results of the Trust in the 2020 financial year.

The Trust will continue to monitor the impact of COVID-19, but at the date of this report it is difficult to accurately predict the full impact the pandemic may have on the Trust. Refer to note 1.2 for further information in relation to the use of the going concern assumption.

As the declaration by the New Zealand Government was made after the reporting date, the Trust does not believe it constitutes an "Adjusting Event", as defined in PBE IPSAS 14 - Events after the Reporting Period.

There are no other 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

We were engaged to audit the financial statements of Special Olympics New Zealand which comprise:

- the statement of financial position as at 31 December 2019;
- the statement of comprehensive revenue & expenses for the year then ended;
- the statement of changes in net assets for the year then ended;
- the statement of cash flows for the year then ended; and
- the notes to the financial statements, which include a statement of accounting policy.

### *Disclaimer of opinion*

We do not express an opinion on the accompanying financial statements of Special Olympics New Zealand ("SONZ"). Because of the significance of the matter described in the Basis for Disclaimer of Opinion section of our report, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

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### *Basis for disclaimer of opinion*

SONZ has affiliated 41 Clubs and 5 Regional Councils (the "affiliated organisations"), each formed under and operating in accordance with the Rules of SONZ. Pursuant to these Rules, SONZ has both power over, and obtains benefits from, the activities of these affiliated organisations and is considered to have control over them under Public Benefit Entity Standards Reduced Disclosure Regime. Accordingly, SONZ should have consolidated these affiliated organisations in preparing the financial statements for the year ended 31 December 2019. The Trustees are unable to obtain the information required to consolidate the affiliated organisations as explained in note 1.2 of the Financial Statements and, as a result, we were unable to determine the effects on the financial statements of the failure to consolidate.

We are independent of SONZ in accordance with Professional and Ethical Standard 1 (Revised) *Code of Ethics for Assurance Practitioners* (PES 1) issued by the New Zealand Auditing and Assurance Standards Board and the International Ethics Standards Board for Accountants' *Code of Ethics for Professional Accountants* (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

Our firm carries out other services for SONZ in the area of grant compliance assurance services. The provision of these other services has not impaired our independence as auditor of the Group.

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### *Information other than the financial statements and auditor's report*

The Trustees are responsible for the annual report. Our opinion on the financial statements does not cover the other information included in the annual report and we do not, and will not, express any form of assurance conclusion on the other information. At the time of our audit, there was no other information available to us.

In connection with our audit of the financial statements, 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 audit, or otherwise appears to be materially misstated. If, based on the work we have performed on the other information that we obtained prior to



the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact.

---

### *Responsibilities of the Trustees for the financial statements*

The Trustees are responsible, on behalf of SONZ, for the preparation and fair presentation of the financial statements in accordance with Public Benefit Entity Standards Reduced Disclosure Regime, 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 for assessing SONZ'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 SONZ 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) and ISAs 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 at the External Reporting Board's website at:

<https://www.xrb.govt.nz/standards-for-assurance-practitioners/auditors-responsibilities/audit-report-7/>

This description forms part of our auditor's report.

### *Who we report to*

This report is made solely to the Trustees, as a body. Our audit work has been undertaken so that we might state those matters which 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 SONZ and the Trustees, as a body, for our audit work, for this report or for the opinions we have formed.

---

The engagement partner on the audit resulting in this independent auditor's report is Christopher Ussher.

For and on behalf of:

Chartered Accountants  
21 July 2020

Wellington



**Special Olympics**  
New Zealand



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