



2022 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**

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Annual Report 2022

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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



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



Tēnā koutou katoa,

It's been another challenging year for our organisation, that was again dominated by Covid. In the face of this we saw our administrators, coaches, volunteers and other supporters of our community, striving to bring a sense of normality back for our athletes through the delivery of training and events. It gives me immense satisfaction hearing about the quality experiences our athletes have been receiving over the last year, knowing what incredible support they must have behind them to make this happen.

Apart from having our athletes returning to training and competing again, the undoubted highlight of the year for us was the extremely successful delivery of our National Summer Games in Hamilton. As we all know, navigating the Covid challenges from 2020 – 2022 was not easy. Under any circumstances organising the National Summer Games is time consuming, difficult and stressful. However having to do this twice within the context of a Covid environment I know was particularly testing for all, yet after two years of waiting and preparation we succeeded in delivering a games that have received extremely positive feedback from all those involved.

This was an outstanding achievement by Carolyn and the wider team, so a big thank you to all the staff who worked long hours for the weeks leading up to and during the games that contributed to such a successful event. Being a Special Olympics coach myself, I also understand the additional commitment needed to

prepare and support our athletes to get to the games, whether it be extra training sessions, fund raising activities, administrative requirements or caregiver support. Thank you to all those who supported the athletes to ensure they had such a memorable experience.

The games themselves of course were a showcase for Special Olympics and our amazing athletes, providing an opportunity for many first time supporters to gain first-hand experience of our objectives as an organisation and the resultant benefits and joy we provide to athletes. Major supporting organisations included the Freemasons, SONZ Foundation members, Sport NZ and countless other organisations that supported us, as well as the 600 volunteers that made the games such a success. Receiving that degree of exposure will hopefully translate into ongoing support for Special Olympics. A special mention needs to go to the Freemasons who provided sponsorship and through this gained naming rights for the games. Their individual lodges also provided additional fundraising support to clubs to help athletes get to the games as well as contributing as volunteers at the games.

Belonging to an international movement, it's important for SONZ that there is a strong relationship at a regional level with Special Olympics Asia Pacific (SOAP) and also at an international level with Special Olympics International (SOI). Over the last few years I've certainly seen that relationship develop and mature and as a result of this the increased confidence they have in our organisation and the programmes we deliver. Having Gary Peacham, our Sports Director, appointed as Chair for Sports Input Council and both Carolyn Young and Grace Payne on the Asia Pacific Advisory Council are great examples of the increased recognition SONZ is getting internationally. This growing relationship is very important to SONZ, as it ensures both SOI and SOAP will continue to provide ongoing support to us, ensuring we remain at the forefront of Special Olympics movements internationally. Further endorsing this relationship, it was a pleasure to have the presence of Lana Fenichel, (Director, Leadership & Organizational Development, Special Olympics Asia Pacific), at our National Summer Games in December. Her interest and praise of what she saw SONZ deliver at the games, as well as the wider programmes we have in place, highlights the outstanding reputation that has been created by our SONZ team.

I would also like to acknowledge the recipients of the achievement awards that were presented at the National Summer Games; Virginia Mills, Brett Roscoe, Cherie O'Carroll, Janet Feary, Christine Boswell and Mike Ryan, where we all recognised the outstanding contribution these people have made to Special Olympics over many years.

After delivering a hugely successful National Summer Games, and after four and a half years of dedication to the role as the CEO, Carolyn has decided now is the right time to leave SONZ, and move on to her next career challenge. When Carolyn first joined SONZ in 2018, she was faced with some significant challenges. Carolyn immediately looked to address these including securing funding to make sure that SONZ was financially sustainable while improving the infrastructure of the organisation. During her tenure Carolyn has moved the organisation into a strong financial position, while securing an end of year surplus every year under her management. She has also built strong relationships with Sport NZ, Special Olympics Asia Pacific, SOI, Freemasons, the Holdsworth Trust and many other key funders to help secure the long term future of SONZ. Carolyn has also provided great support to the Board, leading and securing the governance changes within clubs, and supporting the work to achieve the Governance Mark. The wider respect for Carolyn and her skills in the Special Olympics community has come through her appointment as the Chair of the Special Olympics Asia Pacific Advisory Council. Carolyn will leave the organisation in early 2023. The Board recognise the value that Carolyn has brought to SONZ during her tenure and wish her the very best for her future.

To the Board thank you for all your work and dedication over the last 12 months. It's clearly been challenging with some significant decisions we had to make, however I feel we are in a better place to build on what we have established as we move into 2023. Thank you to Rob Torrance the outgoing Chairman who completed his tenure mid-year. He led the organisation through some challenging times and his many years of involvement in Special Olympics has been a real asset to the Board. I would like to make special mention of Grace Payne the Special Olympics

Athlete Input Council Representative who sits on the Board to share the athletes view on decisions made. Grace was recognised for her tireless advocacy work for people with intellectual disabilities at the 2022 Global Youth Summit. Grace is an inspirational athlete leader across Aotearoa and abroad and its fitting she was recognised at the online Global Youth Summit, which was attended by representatives from 170 countries. Grace was chosen from five million athletes from around the world to be the inaugural recipient of the Ray and Stephanie Lane Award for Inclusive Youth Leadership. An amazing achievement Grace!

Finally, I would like to thank our CEO Carolyn Young and her dedicated team for their performance in trying times over the last year. Their achievements of increasing the funding base, while delivering on our commitments and objectives cannot be overstated. Again to our clubs, coaches and athletes thank you for your contribution to the success of the organisation. I'm really looking forward to the year ahead, with the pinnacle event for Special Olympics being the World Summer Games that are being held in Berlin, June 2023. As all New Zealand teams have done beforehand, I'm sure our team of 39 athletes supported by 22 coaches and management staff will proudly and passionately represent New Zealand.

Continue with your great work everyone.

Ngā mihi maioha

Al Robson
Chair

Our Values

Whakauru
Inclusion

Pārekareka
Fun

Kaha
Courage

Whakamana
Respect

Moruki
Agility

Message from the CEO



Kia ora koutou from me and the team at SONZ.

Our 2022 year has been underpinned by the delivery of a successful National Summer Games, which despite the logistics and delays due to Covid was a highlight of the calendar year. I had the pleasure of being a volunteer at these games prior to coming on board as Interim CEO and it lit a spark within me which inspired my desire to give back to the organisation (also, I must say, Hamilton is an amazing host city!). Thanks again to all the volunteers, athletes, clubs, our board and our staff team for delivering on this shared vision for our athletes. What you do at these pinnacle events is truly spectacular and I am sure you will all take the learnings from each event forward to strengthen future offerings. Alongside this and amongst some staff changes within the organisation we have continued our 'business as usual' delivery, continuing to provide wonderful services to our clubs and schools through the Regional Sport Coordinator team and the emerging Young Athlete Programme. We have also continued to provide services for those delivering our sports to build their capability through coach development opportunities.

Despite my own time being short with the organisation and transitional in nature, I am proud to have had the opportunity to contribute to the broader Special Olympics network over the last 5 months as the Board worked to recruit the next permanent CEO of Special Olympics NZ. I've very much enjoyed my time with the team at SONZ and the interactions with volunteers and athletes across the club system whom I have had the pleasure to interact with. Looking forward the organisation is underpinned by a strong platform to springboard into a bright future. There is an experienced and supportive board, a united Leadership Team in Gary, Liz and Josie, and a motivated and enthusiastic staff who are all dedicated to creating quality experiences for our athletes. We have a strong standing with Special Olympics International and Asia Pacific along with Sport NZ and other cornerstone funders.

I wish the team and organisation all the best as it continues to evolve and I am sure you will see me lending my time to some events in the future!

Ngā mihi nui

Andrew Corkill

Interim Chief Executive

Board of Trustees



Al Robson
Chair



Erica Amon
Deputy Chair



Rob Torrance
Elected Trustee



Peter Taylor
Appointed Trustee



Grace Payne
Athlete Representative



Simone Kokaua
Elected Trustee



Anne Cheetham
Elected Trustee



Lisa Towey
Appointed Trustee

The Board met frequently this year to ensure we continued to make progress on the strategic objectives we had set, while ensuring all statutory obligations of the Board continued to be met against the continuing backdrop of Covid-19.

Attendance at Board Meetings

Trustee	08/02	21/02	11/03	05/05	20/05	21/07	29/09	24/11
Al Robson	Yes	Yes	Yes	Apology	Yes	Yes	Yes	Yes
Erica Amon	Yes	Apology	Yes	Apology	Yes	Yes	Yes	Yes
Peter Taylor	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Rob Torrance	Yes	Yes	Yes	Yes	Yes	Apology	Apology	Yes
Simone Kokaua	Yes	Yes	Yes	Yes	Yes	Apology	Yes	Apology
Lisa Towey	Yes	Apology	Yes	Yes	Yes	Yes	Yes	Yes
Anne Cheetham	Yes	Yes	Yes	Yes	Yes	Yes	Apology	Yes
Grace Payne	Yes	Yes	Yes	Yes	Yes	Yes	Apology	Yes

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

Strategic Review and Refining of Business Plan and Reporting

2022 saw the Board review the Strategy as we moved into the second phase of the 5 year plan - Rebuild the Foundations (2022 - 2023). The review gave us the opportunity to continue to refine how we monitor and measure our progress against the plan. We recognise the necessity of the alignment of the strategy with the operational activities, and the importance of the visibility to the Board of this alignment and achievement.

Strengthen and Adapt

Special Olympics New Zealand joined the third wave of SportNZ's Strengthen and Adapt project during the year. The purpose of this project is to develop and implement a plan to accelerate the strengthening and future proofing of the Special Olympics movement/delivery network to support the communities it serves. The Strengthen and Adapt process provides an opportunity to think beyond the status quo and explore and implement positive transformational changes that may not have been previously possible.

After an exploration phase, it was decided that the key development has been to focus on establishing some baseline research around what young people with an ID want to do in their spare time, how they want to be active, what they know about Special Olympics and if there are any barriers to joining. The focus is on gathering research and insights from people that are not currently members of SONZ (including parents).

Donald Beasley Institute (DBI) have been engaged to undertake this research, which will be completed late 2023. We feel that this research is pivotal to SONZ getting a clear direction of how we can engage with a wider audience and meet the needs of young people in the future.

Change of Chair

At the AGM for 2021 financial year, which took place in May 2022, we saw a change of Chair and Deputy. Rob Torrance stood down as chair after 3 years in the role. Peter Taylor, Deputy Chair through that same period, also stood down as Deputy. Both remain on the board. Peter chairs the Finance, Audit and Risk Committee and is now also the elected trustee on the Special Olympics NZ Foundation.

Al Robson took over as Chair after having been on the Board since 2017. He has over 20 years experience as a Special Olympics volunteer in Canterbury, has attended 3 World Games — two as Head Coach for basketball (Athens in 2011 and Los Angeles 2015) and as Head of Delegation for the New Zealand team at the World Games in Abu Dhabi in 2019.

Ongoing Development of the Board

In early 2022, we were pleased to be awarded the Governance Mark, a quality measure we had strived for over the previous two years. The trustees have committed to ongoing development – both as a Board and as individuals. SportNZ have been supporting an initiative to connect and support Chairs and Deputies by running twice yearly workshops to share knowledge and support collaboration amongst sporting organisations, with the aim of strengthening governance in the sector. We have been fortunate to have participated in these, in addition to the SportNZ conference which both Al and Carolyn attended.

Number of Clubs Converted to Charitable Trusts

2022 saw significant progress towards all our clubs gaining registration as Charitable Trusts. We now have over 70% of clubs registered or in process towards this outcome.

Committees

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

Finance, Audit and Risk Committee

- Peter Taylor (Chair)
- Erica Amon
- Al Robson
- Simone Kokaua

Sports Committee

- Simone Kokaua
- Rob Torrance

SONZ Foundation

In August 2022 we celebrated the official launch of the Special Olympics New Zealand Foundation with a successful event held at the Grand Hall at Parliament Buildings.

We were delighted to have over 70 people in attendance including athletes, their families, SONZ officials and supporters, and several Members of Parliament including host Greg O'Connor MP for Ohariu and the then Minister of Disability Issues, Hon. Poto Williams.

The charitable purpose of the Foundation is to fundraise, invest for the long term, and provide financial support to Special Olympics New Zealand so that it can provide services to children and adults with intellectual disabilities in Aotearoa New Zealand. All gifts and donations to the Foundation become part of a permanent endowment, which will continue to grow over time, thereby maximising the distribution available to Special Olympics New Zealand forever. The Foundation is at the early stages of raising funds and investing for the future, working closely with its investment advisors to optimise returns and ensure the long-term sustainability of the Foundation.

The Foundation is governed by a Board of Trustees:

The Trustees



Souella Cumming, ONZM, Chair

Souella brings experience in not-for-profit governance, including foundations, and financial and risk management and is passionate about contributing to the long-term sustainability of community-based organisations.



Grant Quinn

Grant was responsible for the creation of Special Olympics in New Zealand and has been a Trustee of Special Olympics New Zealand from its earliest days. As a founding trustee of the Foundation, he brings a deep understanding of the transformation benefits of Special Olympics for people with intellectual disabilities.



Michelle Crook, MNZM

Michelle is a marketing and strategy consultant with more than 25 years of experience in her field. She has served on a number of not-for-profit boards and has extensive community service. Michelle is passionate about contributing to a better New Zealand for all.



Peter Taylor

Peter brings corporate finance experience to the table, with a background in Investment Banking, Venture Capital and Private Equity. He provides skills in capital raising, financial analysis, value creation and strategic advisory. Peter also sits on the Special Olympics New Zealand Board as an Appointed Trustee.



Patrick Holmes

Patrick joined the Foundation Trust in 2021, adding immediate value through his extensive experience with not-for-profit entities and in fundraising. He resigned from the Trust in late 2022 due to work commitments.

You can find out more about the Foundation and how to make a gift or bequest at www.sonzf.org.nz.

Freemasons New Zealand National Summer Games

For Special Olympics New Zealand in 2022, all roads led to Hamilton with the 2021 Freemasons New Zealand National Summer Games taking place in the river city one year later than initially planned after a Covid-19 enforced postponement.

Despite the long and winding lead up to our showpiece event, the games proved to be worth the wait as over 900 athletes took part in 4 action packed days of competition across 10 sports and 8 venues with countless smiles and memories collected along the way.

Putting on an event like the National Summer Games is an immense task and we could not be more thankful to the incredible volunteers, coaches, support staff and sponsors whose support and dedication helped make the event such a success despite the challenging circumstances.

By The Numbers

993

Athletes

10

Sports

550

approx Volunteers

9

Unified
Partners

400

Managers, Coaches
& Team Assistants

4

Event
Days

700+

Athletes screened
through the Healthy
Athletes Programme

8

Venues

41,784

Engagements
on Facebook

National Summer Games in the News



The National Summer Games attracted significant media attention with both major 6pm news broadcasts visiting Hamilton to report on the Games as well as breakfast TV and stories on our athletes featuring in over a dozen regional publications.

Our athletes really do love the camera and we were incredibly proud to see their stories being told to a national audience and the support and admiration they inspired from their wider communities.

Special Olympics: Competitors intent on doing their best while having fun

9:05 am on 8 December 2022
Share this [social icons]
Andrew McRae, Reporter
@andrewmcr@nzma.co.nz



1 News

Nelson's Special Olympics team bring home a swag of medals

Catherine Hubbard · 11:00, Dec 20 2022



Special Olympians bring home a bag of medals

December 16, 2022



Newshub

Powerlifting duo brings home gold

By Simon Henderson
The Star



Special Olympics Te Awamutu grab 37 medals at National Summer Games

By Jesse Wood
21 Dec, 2022 05:00 PM · 3 mins to read



Breakfast

Special Olympics athletes travel from the Far North to compete at National Summer Games in Hamilton

Northland Age
20 Dec, 2022 05:00 AM · 4 mins to read



The Special Olympics swimming team from the Bay of Islands club, wearing the medals they won at the National Summer Games last week.



Law Enforcement Torch Run

The Law Enforcement Torch Run is a celebration event in which officers and athletes carry the Flame of Hope through New Zealand communities to the Opening Ceremony of the Special Olympics National Summer Games.

As is tradition ahead of a National Summer Games, the Law Enforcement Torch Run saw the Flame of Hope travel the length of New Zealand. Being carried from Invercargill to Whangarei and then back to Hamilton in 2022, this event helped to showcase and increase awareness of Special Olympics.

The Flame of Hope stands for:

- Hope
- Courage
- Opportunity
- Inspiration
- Equality

Some highlights of the 2022 Law Enforcement Torch Run included the Flame of Hope travelling to the West Coast for the first time ever, a visit to Parliament on International Day of Persons with Disabilities and a rousing haka from the Waikato Special Olympics team at the conclusion of the Hamilton leg.



Healthy Athletes

The Healthy Athletes Programme (HAPS) offered basic health screenings of athletes attending the National Summer Games which were carried out by qualified health professionals with the help of health students, as HAPS is also a unique training environment, in a fun and welcoming way. Each discipline had their own Clinical Directors (CD's) ably supported by other medical staff, all of whom were volunteers.

Based at the Claudelands Event Centre, the five disciplines that were covered were:

Fit Feet screens for foot conditions that can affect an athlete's ability to participate in sport and also checks that an athlete has the correct shoe size, (a lot don't).

Healthy Hearing assesses an athlete's hearing. Many athletes have previously undetected or under-treated hearing loss.

Opening Eyes screens vision, plus generously provides free prescription eyewear or sunglasses and sometimes sports goggles.

Special Smiles provides dental checks and oral hygiene advice.

Health Promotion provides health education on a variety of topics including nutrition, sun-sense and the side-effects of smoking.

Following screening, if required, a referral for further assessment or care was made for each athlete.

At the National Summer Games there were 2924 screenings across all the disciplines with over 700 individual athletes screened.

Alongside the Opening Eyes screenings, extremely generous international sponsors Golisano, Safilo and Essilor enabled 240 athletes to get free prescription glasses along with another 42 receiving prescription sports framed glasses. To assist with overall eye protection, over 320 pairs of non-prescription sunglasses were also provided to athletes.

Special Olympics NZ would like to thank all those volunteers who worked on the programme and helped to make a difference for so many.



Lifetime and Service Award Recipients

During the National Summer Games opening ceremony we recognised six individuals who have made outstanding contributions to Special Olympics New Zealand with the awarding of five Life awards and a Service award.



Service Award: Mike Ryan, Manawatu



Life Award: Brett Roscoe, Auckland



Life Award: Virginia Mills, North Taranaki



Life Award: Cherie O'Carroll, Taupo



Life Award: Christine Boswell, Auckland



Life Award: Janet Feary, Auckland

Thank you to all the sponsors, supporters and suppliers who helped make the Freemasons New Zealand National Summer Games possible.

NAMING RIGHTS SPONSOR



MAJOR FUNDERS



PROUD SPONSORS AND SUPPLIERS

The Wapp Family



Crosby Bates Charitable Trust



Participation in 2022

Athlete Participation

Active Recreation	319
Alpine Skiing	78
Athletics	1017
Badminton	428
Basketball	1857
Bocce	254
Bowling	836
Cricket	15
Equestrian	69
Floorball	35
Football (Soccer)	1466
FUNdamentals	294
Golf	346
Indoor Bowls	185
Netball	203
Powerlifting	90
Rugby	23
Snowboarding	26
Softball	109
Swimming	585
Table Tennis	31
Volleyball	9

SPECTATORS



Coach Participation	
Alpine Skiing	20
Athletics	63
Basketball	112
Bocce	31
Bowling	105
Equestrian	14
Football (Soccer)	45
Golf	22
Indoor Bowls	32
Powerlifting	20
Swimming	140
Table Tennis	7

Young Athletes Programme

In 2022 our Young Athletes Programme developed and designed fundamental programmes for both in-school and weekend delivery.

Once Covid restrictions allowed, we began active deliveries to 16 schools across the Auckland region as well as the launching of a Young Athletes Weekend Programme in three different Auckland venues during terms two and three, with an average of 12 young athletes attending each session.

In mid 2022 a Young Athletes Lead was appointed to support the efforts of our Young Athletes Officer in Auckland and grow our Young Athletes Programmes in the Wellington Region.

This began with a focus on networking and identifying the young athlete community from past pilots that were run in the region before a school database was designed in October, resulting in 19 schools across the wider Wellington region signing up for in-school programmes in 2023.

A series of have-a-go sessions also took place in the Wellington region towards the end of 2022. The first of which were a pair of sessions at the Newlands Community Centre with 13 young athletes in attendance. These were followed by sessions at five schools in the region as well as the Brooklyn Community Hall, Lindon Community Hall and Hutt Old Boys Marist Green Room throughout November.



Athlete Input Council



Role of the Council

Despite some challenges faced due to Covid in 2022, the Athlete Input Council continued its work advising Special Olympics New Zealand and the SONZ Board on important issues from the athlete's perspective as well as using the forum to discuss and share ideas from each of their regions.

Co-Chairs Grace Payne and Ryan Smith said of the council's progress in 2022 "Not being able to meet in person has been a challenge, but the communication and connection we all have keeps on blooming. We can tell by the reports from the other Athlete Reps that they have been connecting with other Athlete Leaders in their regions and their athlete councils are starting to grow. We are so proud of the team!

And as always Special Olympics New Zealand aspires to create so many magical moments for the thousands of Athletes, Coaches and Volunteers despite every hurdle thrown their way in making these National Games in Hamilton happen"

Council Members

The council is made up of five members, one from each of the regions across New Zealand and the Chair sits on the board of Special Olympics New Zealand as an athlete representative.

Grace Payne

Co-Chair, Athlete Board Representative and Upper North Island Representative

Ryan Smith

Co-Chair and Lower North Island Representative

Kym O'Grady

Central North Island Representative

Hamish Hurst

Upper South Island Representative

Chris Rielly

Lower South Island Representative

Athlete Input Council Outcomes

Advocacy



Leadership



Inclusion



Confidence





Thank you to all our amazing volunteers



Financial Statements

**Special Olympics New Zealand
For the year ended 31 December 2022**

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Directory

Special Olympics New Zealand As at 31 December 2022

Trustee Members:

Alan Robson - Chairman
Erica Amon
Lisa Towey
Rob Torrance
Peter Taylor
Simone Kokaua
Anne Cheetham
Grace Payne

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 Performance

Special Olympics New Zealand For the year ended 31 December 2022

Description of the entity's outcomes

The purpose of Special Olympics New Zealand is to enrich the lives of people with intellectual disabilities through sport and ensure people with intellectual disabilities in Aotearoa are valued. As a registered charity since 2008 we are principally supported by Sport NZ and also rely on a range of grants and other partners to carry out our vision. After a challenging couple of years the organization's strategic focus beginning in 2022 was to rebuild it's foundations within the community through a combination of quality experiences, partnerships and enhanced organizational capability.

In the medium term our focus is on delivering quality experiences, with a pinnacle in 2023 being the National Winter Games in August. Alongside events, quality experiences for our athletes will be delivered through Special Olympics NZ staff working alongside clubs and volunteers to improve capability and confidence in delivery. In the more medium and longer term our focus is on building enduring partnerships across a range of complementary organisations to strengthen wraparound support and knowledge in the disability and inclusion space and to raise the profile of Special Olympics NZ, in turn raising the profile of our athletes and their achievements. There are currently 42 regional clubs affiliated with Special Olympics New Zealand and the organization is guided by five key values; inclusion, fun, courage, respect and agility. In 2022 we provided over 4,000 competition experiences for over 2,800 different athletes and hosted the National Summer Games, with over 900 athletes from across New Zealand attending. Our internationally recognised Young Athletes Programme also continued to blossom with 592 children with intellectual disabilities taking part over the past year.

Description and quantification of the entity's outputs

	2022	2021
Number of athletes with intellectual disabilities who competed in SONZ events	2,851	2,424
Number of Athlete participations at Special Olympics New Zealand Events	4,341	3,700
Number of Special Olympics Club Events Delivered	101	79
Number of Young Athletes Programme Sessions Delivered	127	-

We do not currently capture data that provides insight into the satisfaction of athletes who participate in our activities but this is something we are looking to implement in the coming year.



Statement of Comprehensive Revenue & Expenses

Special Olympics New Zealand For the year ended 31 December 2022

	Note	31 Dec 22 \$	31 Dec 21 \$
Revenue from Non-Exchange Transactions			
Community Grants	4	896,477	492,229
Government Grants	4	198,320	66,717
Fundraising & Donations	5	547,409	300,164
		1,642,206	859,110
Revenue from Exchange Transactions			
Government Grants	4	662,500	600,000
Sponsorship		44,450	7,560
Registration Fees		389,702	312,383
Affiliation Fees		48,440	-
Interest Revenue		12,717	2,391
Other Income		183,804	91,445
		1,341,613	1,013,779
Total Revenue		2,983,819	1,872,889
Expenses			
Sport and Programme Costs		994,669	826,191
Administration		537,236	459,151
Events		1,547,985	301,465
Governance		12,887	19,156
Total Expenses	6	3,092,777	1,605,963
Net Surplus / (Deficit) for the Year	7	(108,958)	266,926
Other Comprehensive Revenue and Expenses		-	-
Total Comprehensive Revenue and Expense for the Year		(108,958)	266,926



Statement of Changes in Net Assets

Special Olympics New Zealand For the year ended 31 December 2022

		31 Dec 22	31 Dec 21
	Note	\$	\$
Opening net assets 1 January		539,552	272,626
Total comprehensive revenue for the year		(108,958)	266,926
Closing net assets 31 December	13	430,594	539,552

Statement of Financial Position

Special Olympics New Zealand As at 31 December 2022

	Note	31 Dec 22 \$	31 Dec 21 \$
ASSETS			
Current Assets			
Cash and cash equivalents	8	1,005,248	687,724
Investments	8	265,000	115,000
Receivables from exchange transactions	11	119,728	60,592
Receivables from non-exchange transactions	11	-	-
GST Receivable		135,688	12,504
Prepayments		19,662	103,820
Inventory		-	4,131
		1,545,326	983,771
Non-current assets			
Property, plant and equipment	10	6,490	7,900
		6,490	7,900
Total assets		1,551,816	991,671
LIABILITIES			
Current liabilities			
Payables from exchange transactions	12	678,260	51,722
Payables from non-exchange transactions	12	-	817
Provision for Refunds		250,000	-
Employee entitlements		39,978	42,898
Deferred revenue		152,984	356,682
		1,121,222	452,119
Total liabilities		1,121,222	452,119
Net assets		430,594	539,552
Equity			
Accumulated surplus	13	430,594	539,552
Total equity		430,594	539,552

The Trustees of Special Olympics New Zealand authorised these financial statements for issue on 21 April 2023.


Chairman


Trustee



Statement of Cash Flows

Special Olympics New Zealand For the year ended 31 December 2022

	31 Dec 22	31 Dec 21
	\$	\$
Cash Flows from Operating Activities		
Receipts from donations, grants & fundraising	2,250,348	1,740,508
Receipts from events & other operating revenue	458,767	331,972
Payments to suppliers	(922,302)	(523,720)
Payments to employees	(1,248,218)	(1,141,580)
GST	(78,623)	-
Total Cash Flows from Operating Activities	459,973	407,180
Cash Flows from Investing Activities		
Interest received from bank	12,717	2,391
Payments to purchase term deposits	-	-
Receipts from sale of term deposits	(150,000)	150,000
Purchase of property, plant and equipment	(5,166)	(5,534)
Total Cash Flows from Investing Activities	(142,449)	146,857
Net increase/(decrease) in cash & cash equivalents	317,524	544,443
Cash Balances		
Cash and cash equivalents at beginning of period	687,724	143,281
Net increase/(decrease) in cash & cash equivalents	317,524	544,443
Cash and cash equivalents at end of period	1,005,248	687,724

Notes to the Financial Statements

Special Olympics New Zealand For the year ended 31 December 2022

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 2022.

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 of the Trust operate activities for the same purpose within New Zealand. The separate Financial Statements of the clubs 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 42 Clubs, and therefore is expected to consolidate their financial statements. SONZ are unable to obtain the information from those Clubs to perform a consolidation at this time.

In 2022 SONZ made constitutional changes, removing the Regional Councils and requiring all 42 clubs to become an incorporated society or charitable trust, thus removing the need to consolidate them. More than half of the clubs have completed this process. SONZ is working with the remaining clubs to support them in making these changes.

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

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.

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 fees are charged to clubs for event attendance.

Affiliated clubs are charged an annual affiliation fee. (Waived in 2021 due to covid-19)



Notes to the Financial Statements

Special Olympics New Zealand For the year ended 31 December 2022

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 PBE IPSAS 41 Financial Instruments 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 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) and employee entitlements.

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.



Notes to the Financial Statements

Special Olympics New Zealand For the year ended 31 December 2022

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 22	31 Dec 21
	\$	\$
Sport NZ	818,046	666,717
NZ Community Trust	199,767	250,000
Lion Foundation	195,000	50,000
Grassroots Trust	164,816	18,175
Pub Charity	72,332	10,380
Pelorus Trust	54,353	46,275
Potter Masonic Trust	52,515	-
Ministers Discretionary Fund	42,776	-
Otago Community Trust	34,833	5,167
IHC Foundation	28,789	16,678
Special Olympics Foundation	22,225	-
Lotteries Commission	20,000	-
Foundation North Ltd	15,822	12,046
Trillian Trust Ltd	12,522	-
Four Winds Foundation	12,486	38,292
Sport Hawkes Bay	4,620	-
Eastern & Central Community Trust	2,931	1,656
Aotearoa Gaming Trust	1,116	-
Trust Aoraki	960	226
Invercargill Licensing Trust Ltd	830	786
Central Lakes Trust	348	-
Mainland Foundation Ltd	210	3,330
KiwiSport	-	27,917
Bendigo Valley Sports & Charity Foundation	-	10,000
TAB NZ	-	1,103
The Southern Trust	-	198
	1,757,297	1,158,946



Notes to the Financial Statements

Special Olympics New Zealand For the year ended 31 December 2022

5 Revenue from fundraising and donations

	31 Dec 22	31 Dec 21
	\$	\$
Holdsworth Charitable Trust	243,465	195,750
Freemasons	236,966	-
Audrey Wapp	25,000	-
Brian Perry Charitable Trust	25,000	-
Warner Bros ITVP NZ Projects Ltd	10,000	-
Charity Treats Chocolate Fundraising	4,480	9,450
Other fundraising and donations	2,498	4,314
Crosby Bates Charitable Trust	-	60,000
Bequest from Estate Kim Turner	-	20,000
APL Window Solutions	-	5,000
Royston Health Trust Board	-	3,500
Wellington City Council - C H Izard	-	2,150
	547,409	300,164

6 Expenses by nature

	31 Dec 22	31 Dec 21
	\$	\$
Employee benefits	1,271,966	1,144,147
Depreciation	6,576	6,218
Other operating expenses	1,814,235	455,598
	3,092,777	1,605,963

7 Net surplus National Summer Games

	31 Dec 22	31 Dec 21
	\$	\$
Surplus	(108,958)	266,926
Less National Summer Games impact	(132,627)	166,353
Normalised SONZ surplus	23,668	100,573

The 2022 financial performance of SONZ reflects the postponement of the National Summer Games from 2021 to 2022.

The deficit relating to NSG arises from a portion of event registration income being recognised in 2021 to cover accommodation and venue hire deposits.

8 Cash and cash equivalents and Investments

	31 Dec 22	31-Dec-21
	\$	\$
Cash at bank and on hand	1,255,248	687,724
Term Deposit - Investments	15,000	115,000
	1,270,248	802,724

9 Receivables from exchange and non-exchange transactions

	31 Dec 22	31-Dec-21
	\$	\$
Related party receivables	-	-
Other receivables	119,728	60,593
GST receivable	135,688	12,503
	255,416	73,096

Note
14

10 Property, plant and equipment

	31 Dec 22	31-Dec-21
	\$	\$
Cost after disposals	45,169	40,003
Accumulated depreciation	(38,679)	(32,103)
Net book value	6,490	7,900

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

	31 Dec 22	31 Dec 21
	\$	\$
Opening balance	7,900	8,584
Additions	5,166	5,534
Depreciation	(6,576)	(6,218)
Closing balance	6,490	7,900

Notes to the Financial Statements

Special Olympics New Zealand For the year ended 31 December 2022

11 Financial instruments by category	31 Dec 22	31-Dec-21
	\$	\$
Financial assets measured at amortised cost		
Cash and cash equivalents	1,005,248	687,724
Investments	265,000	115,000
Receivables from exchange transactions	119,728	60,592
	1,389,976	863,316
Financial liabilities measured at amortised cost		
Payables from exchange transactions	678,260	51,722
Payables from non-exchange transactions	-	817
Employee entitlements	39,978	42,898
	718,238	95,437

12 Payables from exchange and non-exchange transactions	Note	31 Dec 22	31-Dec-21
		\$	\$
Related party payables	13	-	817
Other payables and accruals		678,260	51,722
		678,260	52,539

13 Reserves

A SONZ emergency/contingency reserve of \$100,000 was created in 2021 to protect the organisation in times of unforeseen financial hardship.

The National Summer Games reserve of \$55,000 created in 2021 was utilised upon completion of the National Summer Games in December 2022.

	31 Dec 22	31-Dec-21
	\$	\$
Net Surplus for the Year	(108,958)	266,926
Retained Earnings	439,551	117,626
SONZ Reserve	100,000	100,000
NSG Reserve	-	55,000
Accumulated Surplus	430,593	539,552

14 Related party transactions

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

Transactions with related parties

There are no related party liabilities as at 31 Dec 2022. (2021: \$817).

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:

	31 Dec 22	31 Dec 21
Total remuneration	\$281,860	\$273,540
Number of personnel	2	2



Notes to the Financial Statements

Special Olympics New Zealand For the year ended 31 December 2022

15 Leases	31 Dec 22	31 Dec 21
	\$	\$
Operating Leases		
Non-cancellable Lease commitments		
Less than one year	35,165	62,809
Between one and five years	11,599	36,251
Greater than five years	-	-
	46,764	99,060

The significant leases are for premises and vehicles.

16 Capital Commitments

Capital Commitments at 31 Dec 2022 are Nil (31 Dec 2021 Nil).

17 Contingent assets and liabilities

The Trust has no contingent assets or contingent liabilities as at 31 Dec 2022 (31 Dec 2021 Nil).

18 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 14, which comprise the statement of financial position as at 31 December 2022, 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 2022, 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.

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.

A handwritten signature in blue ink that reads 'Moore Markhams'.

Moore Markhams Wellington Audit | Qualified Auditors, Wellington, New Zealand
21 April 2023



**Special
Olympics**
New Zealand



www.specialolympics.org.nz

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