



***Special Olympics***  
*New Zealand*



# 2023 Annual Report





**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**

# Contents



## Annual Report 2023

Published by Special Olympics  
New Zealand, May 2024

<b>Our Supporters</b>	<b>4</b>
<b>Message from the Chair</b>	<b>5</b>
<b>Message from the CEO</b>	<b>7</b>
<b>Staff</b>	<b>9</b>
<b>Board Of Trustees</b>	<b>10</b>
<b>Governance</b>	<b>11</b>
<b>SONZ Foundation</b>	<b>13</b>
<b>World Summer Games</b>	<b>14</b>
<b>National Winter Games</b>	<b>18</b>
<b>Participation in 2023</b>	<b>19</b>
<b>Athlete Leadership Programme</b>	<b>21</b>
<b>Young Athletes Programme</b>	<b>22</b>
<b>Financial Statements</b>	<b>23</b>

# 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,**

**After navigating our way through the challenges of Covid and having the pressure of preparing our athletes for the National Summer Games in 2022, it was a pleasure to have a sense of normality brought back into proceedings throughout 2023. It's given me immense satisfaction hearing about the quality experiences our athletes received over the last year, knowing what incredible support they must have behind them from our administrators, coaches and volunteers who helped organise these events as well as train and prepare our athletes for these throughout the year.**

Apart from having our athletes returning to training and competing again, the undoubted highlights on the 2023 calendar were our National Winter and the World Summer Games. For both events it was heartening to see the significantly increased media exposure we received, recognising the achievements of not only our athletes, but also giving exposure to the volunteers working alongside them. This is certainly something to build on for future events and has created a healthy new benchmark for us.

In June our World Summer Games team comprising of 39 athletes, assisted by 22 coaches and support staff, proudly and passionately represented New Zealand across nine sports in Berlin at the World Games. There were many remarkable achievements by our athletes at this pinnacle global event, that will undoubtedly bring lifelong memories for all those involved. As the Head of Delegation, Rowena Massey did an incredible job ensuring the success of the games for our representatives, a massive thank you to her for an amazing contribution to the team's success.

The 2023 National Winter Games took place at the stunning Cardrona Alpine Resort in August, with athletes competing in Intermediate and Advanced Alpine Skiing and Intermediate Snowboarding events. Although I was unable to attend this event, through Fran Scholey our CEO, I heard what an outstanding event it was, showcasing our talented snow sport athletes. A big thank you to the staff and volunteers for all their work that contributed to such a successful event and congratulations to all the athletes who competed on their incredible achievements.

During the year I was very pleased to announce the appointment of Fran Scholey to the position of Chief Executive Officer of Special Olympics New Zealand (SONZ). Fran commenced with us in July 2023. Fran has brought to us an excellent track record of success in a CEO role, having spent her previous 5 years serving as Chief Executive of Netball Central Zone – Te Wānanga o Raukawa Pulse. We are extremely fortunate to have such a highly respected and experienced person as Fran at the helm of our organisation. Fran's enthusiasm and passion for our community leading the organisation into its next chapter, is a very exciting time for SONZ.

For the first half of the year Andrew Corkill from Sport NZ was our Interim CEO. I would like to acknowledge Andrew for his contribution over that time, in what were quite challenging circumstances. Andrew's personable approach and sporting sector experience helped us navigate this period successfully until Fran joined the organisation.

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 at an international level with Special Olympics International (SOI). During the year I was fortunate to be invited to the SOAP (funded) Regional Leadership Conference in Jakarta. Speaking with both Dipak Natali (Regional President and Managing Director, Asia Pacific) and Mary Davis (Chief Executive Officer of Special Olympics International), it became obvious that SONZ is highly respected and is a recognised leader in our region who makes a valuable contribution to the wider organisation. Our reputation is also enhanced through the contributions made by Gary Peacham, our Sports Director, who is the Chair of the Sports Input Council for the Asia Pacific region, as well as by our two Athlete Representatives on the Asia Pacific Advisory Council, (Grace Payne and David Sullivan).

The theme of the conference was “Reclaiming Our Reach”, which was based on the concerning reduction in athlete participation in Special Olympics programmes as a direct result of Covid. In some cases, this has resulted in the cessation of entire programmes. For context the SOAP region has seen a loss of over 2 million athletes. Although New Zealand has not had such dramatic losses, in some areas post Covid we have seen a reduction in athlete participation. On the positive side, our Sports Calender is showing an increased number of events planned for 2024 as we build towards the National Summer Games in 2025.

Its pleasing to be able to report that we ended 2023 in a strong financial position. Given the wider state of the economy and the pressure on funders, this was a great achievement by Fran and her team to secure an end of year small surplus. We remain extremely grateful to all our partners, particularly Sport NZ, the Holdsworth Trust and our Grant Funders along with many other funders that help provide financial contribution to our organisation.

To the Board thank you for your dedication and strategic guidance over the last 12 months. Your work has been instrumental in steering our organisation towards success. Having now completed much of the foundational work, I feel we are well placed to build an exciting future for our athletes that they deserve.

I would like to thank our CEO Fran Scholey and her team for their valuable contribution over the last 12 months. In the face of much change, they remained focused and delivered on our commitments and objectives. This was an outstanding effort. Again, to our club volunteers, coaches, and supporters, thank you for your passion and commitment to ensure our athletes are provided with the opportunities to succeed at all levels of competition.

I'm really looking forward to the year ahead as we build towards the World Winter Games in Torino, Italy, March, 2025 and prepare our teams for the National Summer Games in Christchurch December, 2025.

Ngā mihi maioha

**Al Robson**  
Chair

## Our Values



# Message from the CEO



**Dear Supporters, Athletes, Volunteers, and Friends,**

**I am delighted to present the Annual Report for Special Olympics New Zealand (SONZ) for the year 2023. This year has been a testament to the resilience, dedication, and passion of our athletes, volunteers, and staff despite the many challenges posed.**

I am incredibly grateful for the warm welcome and acceptance I have received from the Special Olympics community. From the moment I joined, I have been embraced with honesty and genuine support. I have valued and appreciated the authentic conversations I have been part of from athletes, families, clubs to volunteers. Your passion, sharing of knowledge and commitment to enrich the lives of those we serve is evident. It is a privilege to be a part of such a meaningful movement, and I look forward to contributing in any way I can. Thank you for welcoming me with such kindness and generosity.

## **Overview of Achievements**

**Athlete Leadership:** In 2023, SONZ's Athlete Leadership Programme resumed to develop athletes' core knowledge about leadership behaviours and skills, how to strengthen personal leadership attributes and to help identify further development opportunities within Special Olympics and beyond. We have six athletes that are in the current cohort, and currently have 67 active Athlete Leaders across our clubs.

We have two athletes representing New Zealand in Asia Pacific on the Athlete Leadership Council in David Sullivan and Grace Payne. We thank their mentors Jo Torrance, Pietro Paci and Rowena Massey for the support of these athletes.

A huge congratulations to Grace Payne becoming the first New Zealand Special Olympics athlete to be granted the highest honour in International Special Olympics as a Sargent Shriver Global Messenger.

**Young Athletes Programme:** Our Young Athletes Programme is impactful and valued, even though it is currently only operating in Wellington. We know through the families that attend, the benefits they receive, and so our next challenge is creating Young Athletes as a sustainable model throughout New Zealand where all athletes have the opportunity to participate.

**Special Olympic Clubs:** We would like to thank our 42-club network for the opportunities provided to our athletes. There were over 79 club events delivered, with many more social connections and fundraising opportunities taking place. I acknowledge the tremendous work in fundraising for the 39 athletes that went to Berlin for the World Summer Games in 2023. We are more than just sport, and the stories the athletes told me at Parliament of their adventures were life changing. I would like to thank those club volunteers that I have connected with and acknowledge the challenges faced by volunteers and our current operating model and look forward to working with our community on how we can strengthen together.

**School Programme:** The School Programme was again highly valued by students and teachers throughout 2023. Regional Sports Co-ordinators delivered tailored sessions to individual classes, focussing on the development of fundamental movement skills and their application to different sports. Across the country, 38 multi-school events were also delivered; an opportunity for students to put their skills into action, compete and socialise with students from other schools, and be acknowledged for their achievements.

There is great opportunity to be better leveraging off these opportunities and relationships with schools to support the growth of our clubs – and we look forward to working closely with clubs to bring these to life.

**Strengthen & Adapt Sport NZ:** The discovery phase of the S & A project was completed in late 2023, with The Donald Beasley Institute report on young adults with a learning disability's ideas about sports and activity. Alongside this as part of my introduction and understanding of each club, we sought feedback on what top of mind, pressing issues were occurring within the club network.

The S&A project has three key work opportunities in the form of Pathways, Partnerships and Resource/Training. All three opportunities intersect, and we look forward to working through with clubs and athletes the Pathways, that open up opportunities for partnerships that we can support with resource/training.

**Volunteers:** Our dedicated volunteers play a pivotal role in delivering programmes and events throughout the year. We are immensely grateful for their commitment and enthusiasm, which are essential for the success of Special Olympics in New Zealand. Thank you so much because without you, our purpose is not possible.

**National Winter Games:** We successfully delivered the National Winter Games in Wanaka, in partnership with the Regional Snow Sport Committees providing our athletes with a platform to showcase their talents, compete with dignity, and celebrate the spirit of sportsmanship. It was a privilege to be at the opening ceremony and see a day of racing!

**Special Olympic Staff:** Thank you to the SONZ staff who continue to work towards our purpose every day. We welcomed new staff members in Patrick Jones, Ben Wallace, Andy Napier, Jonathan Ramsay, Sophie Leveridge and Rachel Goodin to the team. It is clear that the SONZ staff are incredibly passionate for the work that they do, and it is a privilege to work alongside you all! We thank you for your dedication and commitment. Here's to another year of collaboration, innovation and continued growth.

Lastly, I wanted to acknowledge the staff members who finished with us in 2023, throughout their time with SONZ they showed a huge commitment and heart for all the athletes, volunteers, clubs and students – we thank them for their service and wish them well on their new adventures.

**Financial Overview:** In terms of financial performance, I am pleased to report that SONZ remained financially stable in 2023, thanks to the generous support of our donors, partners, and funders. However, we recognise the importance of fiscal responsibility and transparency, and we are committed to ensuring that every dollar is utilised effectively to advance our mission and serve our athletes.

As we look ahead to the future, SONZ remains bold in its commitment to empowering individuals with intellectual disabilities, promoting inclusion, and building a more inclusive society. We are excited about the opportunities and challenges that lie ahead, and we are confident that with the continued support of our stakeholders and partners we will achieve even greater impact in the years to come.

In conclusion, I would like to express my heartfelt gratitude to our athletes for inspiring us with their courage and determination, to our clubs, volunteers and families for their selfless dedication, and to our supporters for their unwavering commitment to our cause. Together, we will continue to create a world where everyone is included and celebrated for who they are.



**Fran Scholey**  
Chief Executive



# Staff



**Fran Scholey**  
Chief Executive Officer



**Josie Fitzsimons**  
Regional Sports Coordinators Director



**Kylie Henderson**  
Administration Officer



**Gary Peacham**  
Sports Director



**Liz Fitzgerald**  
Events Director



**Susie Clements**  
Games Management Systems  
Coordinator and Insights Lead



**Patrick Jones**  
Digital Communications Officer



**Sarah Dalton**  
Social Media Assistant



**Jonathan Ramsay**  
Regional Sports Coordinator  
Upper North Island



**Sophie Leveridge**  
Regional Sports Coordinator  
Upper North Island



**Andy Napier**  
Regional Sports Coordinator  
Upper North Island



**Matt de Jardine**  
Regional Sports Coordinator  
Central North Island



**Ben Wallace**  
Regional Sports Coordinator  
Lower North Island



**Cole Gwilliam**  
Regional Sports Coordinator  
Lower North Island



**Paula Winsor**  
Regional Sports Coordinator  
Upper South Island



**Chris Moffitt**  
Regional Sports Coordinator  
Lower South Island

Staff as at December 2023

# Board of Trustees



**Al Robson**  
Chair



**Erica Amon**  
Deputy Chair



**Peter Taylor**  
Appointed Trustee



**Grace Payne**  
Athlete Representative



**Simone Kokaua**  
Elected Trustee



**Scott Moran**  
Appointed Trustee



**Anne Cheetham**  
Elected Trustee



**Lisa Towey**  
Appointed Trustee  
*\*Term Ended 2023*



**Rob Torrance**  
Elected Trustee  
*\*Term Ended 2023*



# Governance

## Governance

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 as we moved into an era where Covid didn't dominate discussions.

## CEO Appointment

One of the most important roles for a Board is to appoint the Chief Executive. A close partnership between the Board and the CEO is essential for good governance. Given this we were extremely pleased to announce the appointment of Fran Scholey as our Chief Executive mid-year. Fran brought with her an excellent track record of success, having spent the previous 5 years serving as the Chief Executive of Netball Central Zone – Te Wānanga o Raukawa Pulse.

## Trustee Changes

At the 2023 AGM, Lisa Towe stepped down after her 3 year term and Rob Torrance after completing his 9 years of service, including 3 years as Chair. The re-election of the Elected Trustee Simone Kokaua was also confirmed at the AGM. With one vacant Appointed Trustee position, the Governance Board Appointment Panel was formed and were very pleased with the number and quality of applicants. From this process Scott Moran was selected to join the Board, attending his first meeting in September. Scott is an experienced governor and lawyer who has a long connection with IHC. He currently serves as the Vice President of New Zealand Football and has recently stepped down from the role of the Netball New Zealand appointed Board member to the Netball Central Zone Board having completed the maximum term of 9 years. We are pleased to have Scott's experience and passion for sport, the not-for-profit and disability sectors.

## Te Tiriti Journey

March 2023 saw both the Board and staff come together for one and a half days to collectively begin to understand Te Tiriti in historical context and consider how we might incorporate the Te Tiriti framework into our strategy and the work we do. It was invaluable having the Board and staff together for this workshop, from both a learning and social perspective. This marked the beginning of our journey, and it will continue to be an ongoing focus.

## Workplace Culture

Over the last 18 months there have been numerous instances of sporting codes being in the media because of a range of incidents. Often underpinning these has been a proliferation of a poor workplace culture. Taking the learnings from these was the realisation that culture is an important consideration for Boards to take responsibility for, including setting the standards and modelling these. Last year saw a particular focus on the culture within the workplace. There have been several initiatives and measures put in place to ensure the Board has visibility of this. Culture is now a fixed agenda item at each Board Meeting to ensure we give it the focus needed so we continually improve in this important area.

## Strengthen and Adapt

As advised previously, SONZ joined the third wave of Sport NZ's Strengthen and Adapt Programme. The purpose of our project is to develop and implement a plan to accelerate the strengthening and future proofing of the Special Olympics movement and delivery network to support the communities it serves. The Strengthen and Adapt process provides an opportunity to think beyond the status quo allowing us to explore and implement positive transformational changes that may not have been previously possible.

Our discovery phase utilised the Donald Beasley Institute undertaking both qualitative research and a literature review. The final report will be received in March 2024 and work on the Easy Read document is being completed and will be shared with our community in the coming months. The discovery phase also included the previous Futures Work that was undertaken independently by Sport NZ as well as Club Chair connection sessions with the CEO to understand what is impacting at grassroots level from a club perspective.

The next steps from here are understanding the problem statements, identifying the improvement opportunities that have been shaped from the discovery phase and how we do that, what the opportunities will deliver and how it is to be resourced and sustained.



## Governance Mark Mid-Term Review

Governance Mark is an independently assessed quality assurance standard for the sport and recreation sector in New Zealand. It certifies the organisation's alignment with the Governance Framework and denotes a best practice level of governance capability. SONZ was initially awarded the Governance Mark in 2022 and will be reassessed after 3 years (December 2024), however we recently underwent a Mid-Term review.

Positive comments were made by the Assessor in his Executive Summary regarding our governance systems, processes and Board member development since being awarded the mark. *"It is clear from the commitment and enthusiasm of the SONZ team that the achievement of the Governance Mark last year was based on a commitment to the Governance Mark process and the achievement of the mark to a high level. This work has continued. Overall, this mid-term assessment finds SONZ to be in good shape to approach the next Governance Mark review."*

## Giving Architects Report

SONZ is always looking to minimise its risk by broadening our funding streams to include commercial or independent funding. Fundraising consultants Giving Architects were engaged by SONZ and the SONZ Foundation in May 2023 to begin work on establishing an effective and sustainable fundraising programme. The purpose of this project was to assess the opportunities for philanthropic fundraising that will support the strategic priorities of SONZ and the Foundation. Their final report provided key findings and subsequent recommendations including a Fundraising Strategy and accompanying schedule of activities for the next three years with budget and resourcing plans. This has given us a strong roadmap that can guide us over the next few years.

## Committees

We accomplish some of our goals through the work of various committees. Committees help Boards work more efficiently and productively by dividing the workload and giving the Board the flexibility it needs to adapt to new challenges. At SONZ we currently have two specialised committees. The Finance, Audit and Risk Committee oversees the critical Board functions of financial reporting and risks to the organisation. The second committee is the Sports Committee who's objective is to assist the Board in discharging its responsibilities relative to sports team selections for international events and supporting strategic sports initiatives.

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

### Finance, Audit and Risk Committee

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

### Sports Committee

- Simone Kokaua (Chair)
- Anne Cheetham
- Ryan Smith (athlete rep) – Co-opted
- Rachael Martin – Co-opted

## Attendance at Board Meetings

	14 March	20 April	6 June - AGM	20 July	28 September	8 December
Al Robson	Yes	Yes	Yes	Yes	Yes	Yes
Erica Amon	Yes	Yes	Yes	Yes	Yes	Yes
Peter Taylor	Yes	Yes	Yes	Yes	Yes	Yes
Simone Kokaua	Yes	Yes	Yes	Yes	Yes	Yes
Anne Cheetham	Yes	Yes	Yes	Yes	Yes	Yes
Grace Payne	Yes	Yes	Yes	Yes	Yes	Yes
Scott Moran	N/A	N/A	N/A	N/A	Yes	Yes
Rob Torrance	No	Yes	Yes	*	*	*
Lisa Towey	Yes			*	*	*

\* Retired from the Board  
N/A Prior to Board Member

# SONZ Foundation

**The charitable purpose of Special Olympics New Zealand Foundation (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 our investment advisors to optimise returns and ensure the long-term sustainability of the Foundation.

During 2023 the Foundation worked alongside Special Olympics New Zealand to understand how each entity would work together and get the best results from the community. A key focus was determining how best to support the fundraising objectives of both organisations. The Boards of both Special Olympics New Zealand and the Foundation jointly engaged Giving Architects to review and make recommendations to both entities on future fundraising options. Following receipt of the report in late 2023 the Foundation is working with Special Olympics New Zealand to implement a number of the recommendations.

The Foundation continues to invest funds in accordance with its Strategic Investment Policy Statement and advice from its investment advisor, JB Were. The Foundation achieved a Time Weighted return of 9.5% for the year ended 31 December 2023, or a simple return of 6.2%. All Asset Classes except Offshore Equities outperformed their relative benchmark.

Governance of the Foundation is undertaken by a board of trustees who bring a wide range of skills and experience to achieve the Foundation's objectives:

## Grant Quinn

Grant was responsible for the creation of Special Olympics in New Zealand and has been a Trustee of Special Olympics 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.

## Souella Cumming, ONZM

Souella chairs the Foundation. She 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.

## 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 Independent Trustee and sits on the Foundation as an elected Trustee.

## Michelle Crook, MNZM

Michelle stepped down as a Trustee in August 2023. Michelle was a Trustee for over two years and significantly assisted in launching the Foundation, the new website and marketing collateral. The Trustees thank Michelle for her contribution to the Foundation during its early stage of establishment.

The Foundation has since appointed Trevor Taylor to the Foundation Board. Trevor joined in March 2024 and brings over 20 years of governance experience in the Corporate, Not for Profit, Sport and Charitable Trust sectors. Past roles have included Life Flight Trust, Surf Life Saving New Zealand and New Zealand Olympic Committee. He is currently Chair of the Wellington Free Ambulance Service Trust.

The Foundation is looking forward to moving forward with its fundraising strategy to support the long term sustainability of the Foundation and the work done by Special Olympics New Zealand.

# New Zealand at the World Summer Games



**The 2023 Special Olympics World Summer Games took place in Berlin, Germany from June 17 – 25. With 6,500 athletes from over 170 countries taking part and a further 3,000 coaches and 20,000 volunteers supporting the festivities, the World Games were once again an incredible celebration of the power of inclusive sport.**

New Zealand sent a squad of 39 athletes to the World Games, accompanied by an additional 22 support staff and coaches. The entire team represented Aotearoa wonderfully throughout their time abroad, displaying incredible courage and sportsmanship in competition and building memories and friendships that will last a lifetime with their teammates as well as other Special Olympics athletes from around the world.

While preparations had been going on day and night behind the scenes for months in advance, the team's journey to Berlin began for real on June 7 as the squad gathered at Auckland Airport. Prior to their departure a capping ceremony was held where each athlete received a cap with their individual athlete number for the World Games emblazoned. SONZ ambassador and Olympic medallist, Dylan Schmidt was also on hand to share some words of encouragement with the team before it was time to board their flight to Germany.

Upon arrival the team settled into their acclimatisation camp on the outskirts of Munich before being officially welcomed to Germany by the Ismaning and Unterföhring communities and city of Garching, as part of the World Games Host Town Program. During this time the team got to enjoy a hop on hop off bus tour of Munich, a tour of Bayern Munich's Allianz Arena and a visit to the ESO Supernova Planetarium as well as a host of other activities and, of course, plenty of training for the upcoming World Games.

On June 15 our squad boarded their bus to Berlin in anticipation of the World Games opening ceremony, which took place on June 17 at the famous Olympiastadion. The ceremony was broadcast to a world audience on ESPN and New Zealand's Melissa and Nigel Cash were interviewed live as part of the coverage. Competition then began the following day with New Zealand's swimming, athletics and football teams all in action on the first day.

New Zealand didn't have to wait long for our first medals of the games as Ryan Stewart produced a phenomenal performance in his Powerlifting division to win silver in each of the Squat, Deadlift, Bench Press and Combined categories. Then just one day later a New Zealander was again standing atop the podium at the Bocce arena, where Horowhenua's Aaron Campbell became the first of five Kiwis to claim gold in Berlin, taking out his division of the Men's Individual Competition.

As the games proceeded the team's medal tally continued to grow with Mitch Brown (Golf Individual Stroke Play), Len Just (Men's Singles Bowling), Lynett Williams (Women's Deadlift) and Melissa Cash (100m sprint) all producing Gold Medal winning performances to go with the 17 Silver and 12 Bronze medals also won by our remarkable athletes, combined with countless other inspiring performances and incredible achievements from each of the 39 athletes across all nine sports.

The World Games then came to a close on Sunday June 25 with a wonderful closing ceremony at the Brandenburger Tor, where 21,000 people gathered to celebrate the incredible achievements and memories created over the course of the Games.

The excitement didn't stop once the team were back on New Zealand soil either. They were greeted with heroes welcomes at airports around the country including a very moving scene in New Plymouth, where Melissa Cash was welcomed home with a rousing haka from pupils of her former school, Waitara High School, while a pipe band was on hand at Dunedin Airport to celebrate the return of our Otago contingent.

Several members of the team were also invited to represent Special Olympics New Zealand at the Beehive, where they were officially congratulated on their incredible achievements by Prime Minister Chris Hipkins, Minister for Sport and Recreation Grant Robertson and ACT's spokesperson for disability issues Toni Severin. As well as meeting with the team during their visit to the Beehive, Minister Robertson raised an official motion in the House of Parliament congratulating the team on their achievements at the World Games and, in doing so, ensuring the team will remain etched in New Zealand History.

A special thanks must also go to the Head of Delegation, Rowena Massey and Deputy Head of Delegation, Paula Dixon, who truly went above and beyond with countless hours of hard work in advance of and during the World Games to ensure every squad member was well cared for and able to thrive during their time away.



# World Summer Games In The Media



**Levin's Aaron Campbell captures gold at Special Olympics World Summer Games**

21 Jun 2023



WAIKATO NEWS

**Special Olympics Summer Games 2023: New Zealand athletes clock up wins**

22 Jun 2023



HAWKES BAY TODAY

**Pahiatua's Jamie Davidson claims medal haul at Special Olympics**

## More medals at Special Olympics as Kiwis continue to shine



Our athletes weren't just stars in the competition arena during the World Games with many also lighting up our screens as they shared their stories on social media, regional news and several national broadcasts.

Eight members of the team appeared on TVNZ's Breakfast over the course of the Games and their exploits also made it to prime time with Ryan Stewart, Aaron Campbell, Melissa Cash, Lynett Williams and Mitch Brown's medal winning heroics all featuring on 1 News at 6pm.

The athletes are now all legends in their home towns with at least 17 newspapers and local outlets from Auckland to Invercargill running stories on the heroics from Berlin.

## World Summer Games Coverage By The Numbers

**90+**

Total pieces of media featuring World Games athletes

**5**

Segments on TVNZ Breakfast featuring World Games athletes

**4**

Features on 1 News' 6pm Broadcast

**670,000+**

views on Social Media

**39**

All 39 World Games Athletes featured in media coverage

# 2023 World Games

## Roll Of Honour

### Athletics

Melissa Cash - North Taranaki  
Natasha Chang - Howick-Pakuranga  
Jamie Davidson - Manawatu  
Matthew Di Leva - Te Whanganui-a-Tara  
Hayley Little - Tauranga  
Quentin Mahoney - Te Whanganui-a-Tara  
Josh Taylor - Wairarapa

### Basketball

Laura Montgomery - Hutt Valley  
Hayden Wilson - Manawatu  
Nathan Winkleman - Canterbury

#### *Unified Partners:*

Jazmyn McGregor - Counties  
Reuben Tearle - Counties

### Bocce

Aaron Campbell - Horowhenua  
Blair Smith - North Canterbury

### Bowling

Shanae Dean - Counties  
Len Just - Tauranga  
Josh Ryan - Manawatu  
Kristie Sharp - Mana

### Equestrian

Samantha Shepherd - Canterbury  
Chelsea Thorn - Manukau

### Football

Ash Coley - Mana  
Louis Edwards - Kapiti  
Shane Hewitt - Otago  
Cole Jennings - Kapiti  
Conor McCarthy - Hutt Valley  
Finn McNally - Waikato  
Todd Neal - Hutt Valley  
Sheamus Neilson - Otago  
JP Roux - Auckland  
Kyle Scandlyn - Waikato  
Connor Spinks - Mana

### Golf

Mitch Brown - Auckland

### Powerlifting

Ryan Stewart - Otago  
Caroline Tangitau - Tauranga  
Lynett Williams - Southland

### Swimming

Haven Drinnan - North Canterbury  
Bella Lammers - Canterbury  
Matthew Smith - Te Awamutu  
Jesse Williams - Manawatu

### Head of Delegation

Rowena Massey - Counties

### Assistant Head of Delegation

Paula Dixon - Te Whanganui-a-Tara

### Coaches

Logan Amer, Bocce - Mana  
Wayne Bowen, Athletics - Nelson  
Michael Brown, Golf - Auckland  
Nigel Cash, Athletics - North Taranaki  
Bryce Johnsen, Powerlifting - Waikato  
Nicky Johnsen, Swimming - Waikato  
Raewyn Judson, Bowling - Tauranga  
Simone Kokaua, Basketball - Waikato  
Carla L'Huilier, Swimming - Manawatu  
Kara Lockhart, Equestrian - Waikato  
Sonia Manaena, Powerlifting - Southland  
Bruce Neal, Football - Wairarapa  
Fred Senior, Bowling - Counties  
Wimutu Te Pou, Basketball - Counties  
Matt Woodason, Football - Otago  
Ryan Ziad, Football - Auckland

### Support Staff

Ian Mischevski - North Taranaki  
Olwyn Humphries - Manawatu  
Adele Adams - Howick-Pakuranga

### Team Doctor

Nicole Lundon - Manawatu



# National Winter Games

The Special Olympics 2023 New Zealand National Winter Games took place at Cardrona Alpine Resort from August 15-17.

It was an action-packed week of Snow Sports with the 43 athletes in attendance taking part in a snow camp for two and a half days before the Special Olympics Flag was raised, the torch was lit and the 2023 National Winter Games were officially declared open at the Opening Ceremony on Tuesday afternoon.

The Games themselves saw over 80 divisioning and 170 competition runs completed across the Slalom, Giant Slalom and Snowboard Cross disciplines with more than 60 medals awarded to the very proud athletes during the medal ceremonies.

None of this would have been possible without the support of the extraordinary work of the 40+ volunteers - who helped get the athletes up and down the mountain safely every day, cooked, cleaned, instructed and supported the games and athletes in countless other ways.

On top of the snowy opening ceremony and smile-filled medal ceremonies, a few other highlights from the mountain included a tight back-and-forth battle between, good friends, Jarrod Gilbert and Ka'a Decker in the Snowboard Cross Finals and Amos Van Asch successfully completing a full run for the first time ever to win Gold in his Slalom division.

Another heart-warming moment came during Wednesday's medal ceremony when long-time Special Olympics volunteer Stew Hewett was honoured with an ASB Good As Gold award. The Good as Gold team weren't the only camera crew to make their way up the mountain, with TVNZ's Breakfast broadcast a live cross from Cardrona on the Thursday morning, featuring athletes Grant McKenzie and Michael Holdsworth.

Once all the action had concluded on the slopes there was still one very important celebration left to take place, the closing disco, which was once again held at Puzzling World in Wanaka. During the event our athletes presented each of the volunteers with their own medal as a thanks for all their hard work and support, before partying the night away to celebrate the end of an incredible week.

As always we are very grateful to Central Lakes Trust, Grassroots Trust Central, TAB New Zealand and Air Rescue Services for their ongoing support making it possible.



# Participation in 2023

Athlete Participation	
Alpine Skiing	69
Athletics	1,737
Badminton	415
Basketball	3,381
Bocce	381
Bowling	1,114
Cricket	144
Equestrian	42
Floorball	73
Football (Soccer)	2,013
FUNdamentals*	904
Golf	754
Indoor Bowls*	396
Netball	214
Powerlifting	23
Rugby*	840
Snowboarding	16
Softball	345
Swimming	1,089
Table Tennis	325
Volleyball	19

Athlete participation numbers include all athletes who participated in at least one training, School Event or Club Event in 2023.

\*Non SOI Accredited Sports



## Coach Participation

Alpine Skiing	19
Athletics	84
Basketball	177
Bocce	34
Bowling	127
Equestrian	13
Football (Soccer)	58
Golf	6
Indoor Bowls	83
Powerlifting	10
Snowboarding	6
Swimming	302

Coach participation numbers include all coaches who coached at a competitive event at either School or Club level in 2023.

# Athlete Leadership Programme

## Athlete Leadership Class of 2023



**Rāwiri Hawker**

Club: Marlborough  
Mentored by Bob Tate



**Richard Langford**

Club: Howick-Pakuranga  
Mentored by Adele Adams



**Katie McMillan**

Club: Waitakere  
Mentored by Willow Harfleet



**Thomas Morland**

Club: Wairarapa  
Mentored by Amanda Kawana



**Jack Rowe**

Club: Kapiti  
Mentored by Tim Upton



**Ella Yarndley**

Club: Te Awamutu  
Mentored by Shelley Blair

In September 2023 a new class of aspiring athlete leaders were welcomed into the Special Olympics New Zealand Athlete Leadership Programme.

Throughout the course the athletes are not only supported by a mentor from each of their respective clubs, but also by Special Olympics New Zealand Athlete Leader, Ryan Smith. Ryan is a member of the Manawatu club and represented New Zealand at the 2011 World Summer Games in Athens. He is also a past graduate of the Athlete Leadership Programme, as a member of the class of 2014 and sits on the Athlete Input Council.

The class of 2023 gathered at Pelorus Trust Sportshouse, for their first in-person session on Thursday 21 September 2023. To start the day, the athlete leaders and their mentors were welcomed by Ryan Smith and Grant Quinn, who both spoke about what they have to look forward to as they undertake the Athlete Leadership programme and the skills they can hope to develop on the course.

During the first workshop our athlete leaders and the course facilitator Rob Townsend, focused on learning the guiding principles of athlete leadership, the Special Olympics mission and what makes it unique, the different roles that athlete leaders can play and developing an action plan for each person's next steps towards athlete leadership.

The class then returned to Wellington for their second workshop of the course on Monday 4 December. For this visit the athlete leaders were not accompanied by their mentors, travelling to and from the capital by themselves, and also completed an overnight stay away from home as part of the two day workshop.

Whilst in the classroom they covered a range of topics including what it means to be a leader in their communities and the different ways in which you can act as a leader as well as developing their own personal mission statements as athlete leaders.

Another highlight of this visit for the athlete leaders was a trip to the New Zealand Campus for Innovation and Sport where they received a guided tour of a world class sports training facility, took part in some activities on the campus' interactive screen, the largest in the Southern Hemisphere, and engaged in a leadership roundtable discussion in the premier changing room.

Looking forward the athlete leadership class will continue to build towards their graduation at the Beehive on Thursday 8 August 2024.

We congratulate our athletes on their work to date and acknowledge the vital role their mentors play throughout the programme. SONZ continues to prioritise the development of future athlete leaders and will be opening applications for the 2025 programme later this year.



# Young Athletes Programme

The SONZ Young Athletes Programme continued in 2023 with both in-school and community weekend programmes delivered throughout the Wellington Region.

Weekend programmes took place during terms two and three at the Newlands Community Centre, Hutt Recreation Ground Green Room and Paraparaumu Memorial Hall. These programmes introduce children to fundamental motor and sports skills, such as running, kicking, and throwing. Young Athletes also focuses on social skills, helping children interact with each other and develop communication, learning and interpersonal skills. A total of 30 individual sessions were delivered as part of the weekend programmes in 2023, with over 40 children taking part.

Parent feedback has shown that they value a range of outcomes for their child and wider whānau, including;

- Increased co-ordination
- Increased confidence and willingness to try new things
- Interaction and engagement with other tamariki
- Improved social skills (listening, sharing, taking turns)
- Opportunity to connect as a family (including siblings)
- A sense of community
- New activity ideas to try at home

**"This programme has touched so many lives and given opportunity to children who would probably not experience it in their school. I hope this will run for a long time."**

*Parent of a Young Athletes Programme Participant*

After some successful networking to close the previous year, the Young Athletes school programme also continued to blossom in 2023. This resulted in 20 different schools across the Wellington region engaging with the programme throughout the year with 188 in-school sessions delivered by our Young Athletes Lead and over 500 children able to take part.



# **Financial Statements**

**Special Olympics New Zealand  
For the year ended 31 December 2023**

# Contents

## Special Olympics New Zealand For the year ended 31 December 2023

Directory	3
Statement of Performance	4
Statement of Comprehensive Revenue and Expenses	5
Statement of Changes in Net Assets	6
Statement of Financial Position	7
Statement of Cash Flows	8
Notes to the Financial Statements	9

# Directory

## Special Olympics New Zealand As at 31 December 2023

### Trustee Members

---

Alan Robson (Chair)  
Anne Cheetham  
Erica Amon  
Grace Payne  
Lisa Towey (Resigned June 2023)  
Peter Taylor  
Rob Torrance (Resigned June 2023)  
Scott Moran (Appointed August 2023)  
Simone Kokaua

### 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 2023

#### 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.

Special Olympics New Zealand's strategic focus began in rebuilding our foundations within the community through a combination of quality experiences, engagement and impact and enhancing capability.

In the medium term our focus is on delivering quality experiences, with two pinnacle events in 2025 being the World Winter Games internationally and the National Winter Games in Christchurch.

Alongside events, quality experiences for our athletes will be delivered through Special Olympics New Zealand staff working alongside clubs, schools and volunteers to improve capability and confidence in delivery.

Our club structure and school programme are pivotal in the success of providing opportunities to participate for those athletes within and outside of the schooling system, so our transitioning programme becomes crucial in application. The internationally recognised Young Athletes Programme that focuses on primary school aged participants, continues to highlight that early intervention is key in providing both athlete and the family with opportunities to connect and grow.

In the medium and longer term our focus remains on building enduring partnerships across a range of organisations to strengthen wraparound support and knowledge in the disability and inclusion sector and to raise the profile of Special Olympics New Zealand. There are currently 42 regional clubs affiliated with Special Olympics New Zealand and the organisation is guided by five key values; inclusion, fun, courage, respect and agility.

In 2023 Special Olympics in New Zealand provided over 6,000 competition experiences for over 2,000 different athletes and sent a contingent of 39 to Berlin to compete in the World Summer Games. Berlin provided our athletes opportunities both in the sporting area, but more importantly in life, with the majority of athletes having never been overseas.

#### Description and quantification of the entity's outputs

	2023	2022
Number of athletes with intellectual disabilities who competed in Special Olympics New Zealand events	2,411	2,851
Number of athlete participations at Special Olympics New Zealand events	6,856	4,341
Number of Special Olympics club events delivered	79	101
Number of Young Athletes Programme sessions delivered	218	127

# Statement of Comprehensive Revenue and Expenses

Special Olympics New Zealand

For the year ended 31 December 2023

	Notes	31 Dec 23	31 Dec 22
<b>Revenue from non-exchange transactions</b>			
Community Grants	4	663,766	896,477
Government Grants	4	163,427	198,320
Fundraising and Donations	5	243,043	547,409
<b>Total Revenue from non-exchange transactions</b>		<b>1,070,236</b>	<b>1,642,206</b>
<b>Revenue from exchange transactions</b>			
Government grants	4	725,000	662,500
Sponsorship		-	44,450
Registration fees		566,759	389,702
Affiliation fees		42,583	48,440
Interest revenue		28,318	12,717
Other income		87,911	183,804
<b>Total Revenue from exchange transactions</b>		<b>1,450,571</b>	<b>1,341,613</b>
<b>Total Revenue</b>		<b>2,520,807</b>	<b>2,983,819</b>
<b>Expenses</b>			
Sport and programme costs		922,174	994,669
Administration		655,379	537,236
Events		802,062	1,547,985
Governance		31,489	12,887
<b>Total Expenses</b>	6	<b>2,411,104</b>	<b>3,092,777</b>
<b>Total Comprehensive Revenue and Expenses</b>	7	<b>109,703</b>	<b>(108,958)</b>

The accompanying Notes form an integral part of the Financial Statements.



## Statement of Changes in Net Assets

Special Olympics New Zealand

For the year ended 31 December 2023

	Notes	31 Dec 23	31 Dec 22
Opening net assets 1 January		430,594	539,552
Total comprehensive revenue and expenses		109,703	(108,958)
<b>Closing net assets 31 December</b>	13	<b>540,297</b>	<b>430,594</b>

*The accompanying Notes form an integral part of the Financial Statements.*



# Statement of Financial Position

Special Olympics New Zealand

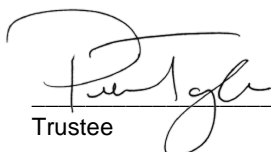
As at 31 December 2023

	Notes	31 Dec 23	31 Dec 22
<b>Assets</b>			
<b>Current Assets</b>			
Cash and cash equivalents	8	650,663	1,005,248
Investments	8	115,000	265,000
Receivables from exchange transactions	11	79,602	119,728
GST receivable		25,926	135,688
Prepayments		23,920	19,662
<b>Total Current Assets</b>		<b>895,111</b>	<b>1,545,326</b>
<b>Non-Current Assets</b>			
Property, plant and equipment	10	45,928	6,490
<b>Total Non-Current Assets</b>		<b>45,928</b>	<b>6,490</b>
<b>Total Assets</b>		<b>941,039</b>	<b>1,551,816</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Payables from exchange transactions	12	67,856	678,260
Provision for refunds		40,000	250,000
Employee entitlements		19,539	39,978
Deferred revenue		273,347	152,984
<b>Total Current liabilities</b>		<b>400,742</b>	<b>1,121,222</b>
<b>Total liabilities</b>		<b>400,742</b>	<b>1,121,222</b>
<b>Net Assets</b>		<b>540,297</b>	<b>430,594</b>
<b>Net Assets</b>			
Accumulated surplus	13	540,297	430,594
<b>Total Net Assets</b>		<b>540,297</b>	<b>430,594</b>

The Trustees of Special Olympics New Zealand authorised these financial statements for issue on 5 April 2024.



Chair



Trustee

The accompanying Notes form an integral part of the Financial Statements.



# Statement of Cash Flows

## Special Olympics New Zealand

### For the year ended 31 December 2023

Cashflow	31 Dec 23	31 Dec 22
<b>Cash Flows from Operating Activities</b>		
Receipts from donations, grants and fundraising	2,017,285	2,250,348
Receipts from events and other operating revenue	635,147	458,767
Payments to suppliers	(2,140,437)	(922,302)
Payments to employees	(1,063,557)	(1,248,218)
GST	64,377	(78,623)
<b>Total Cash Flows from Operating Activities</b>	<b>(487,185)</b>	<b>459,973</b>
<b>Cash Flows from Investing Activities</b>		
Interest received from bank	28,318	12,717
Payments to purchase term deposits	-	(150,000)
Receipts from sale of term deposits	150,000	-
Purchase of property, plant and equipment	(45,718)	(5,166)
<b>Total Cash Flows from Investing Activities</b>	<b>132,600</b>	<b>(142,449)</b>
<b>Net increase/(decrease) in cash &amp; cash equivalents</b>	<b>(354,585)</b>	<b>317,524</b>
<b>Cash Balances</b>		
Opening cash and cash equivalents	1,005,248	687,724
Net increase/(decrease) in cash and cash equivalents	(354,585)	317,524
<b>Total Cash and Cash Equivalents</b>	<b>650,663</b>	<b>1,005,248</b>

# Notes to the Financial Statements

## Special Olympics New Zealand

For the year ended 31 December 2023

### 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 Charities Act 2005. The Financial Statements are presented for the year ended 31 December 2023.

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).

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 and 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 and affiliation fees

Registration fees are charged to clubs for event attendance, and affiliated clubs are charged an annual affiliation fee.

#### 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.

# Notes to the Financial Statements

## Special Olympics New Zealand

For the year ended 31 December 2023

### 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 three months, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

### 2.5 Short term investments

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

### 2.6 Property, plant and equipment

Items of property, plant and equipment are measured at cost less accumulated depreciation and impairment losses.

Cost includes expenditure that is directly attributable to the acquisition of the asset.

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

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

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

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

### 2.7 Trade and other payables

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

### 2.8 Leases

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

### 2.9 Employee benefits

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

### 2.10 Income Tax

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

# Notes to the Financial Statements

## Special Olympics New Zealand

For the year ended 31 December 2023

### 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 Equity

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 23	31 Dec 22
Sport NZ	888,427	818,046
NZ Community Trust	275,711	199,767
Pelorus Trust	57,972	54,353
Air Rescue Services	52,432	-
Lion Foundation	50,000	195,000
Pub Charity	37,314	72,332
Grassroots Trust	31,077	164,816
Four Winds Foundation	29,146	12,486
Trillian Trust Ltd	21,456	12,522
Otago Community Trust	20,000	34,833
One Foundation	19,573	-
TAB	15,835	-
Foundation North Ltd	11,543	15,822
Grassroots Trust Central	8,732	-
Central Lakes Trust	7,630	348
Mainland Foundation Ltd	7,514	210
Trust Waikato	5,000	-
Aotearoa Gaming Trust	4,705	1,116
Special Olympics Foundation	4,278	22,225
Kiwi Gaming Foundation	2,000	-
Trust Aoraki	1,848	960
Potter Masonic Trust	-	52,515
Ministers Discretionary Fund	-	42,776
IHC Foundation	-	28,789
Lotteries Commission	-	20,000
Sport Hawkes Bay	-	4,620
Eastern & Central Community Trust	-	2,931
Invercargill Licensing Trust Ltd	-	830
<b>Total Revenue from government and community grants</b>	<b>1,552,193</b>	<b>1,757,297</b>

# Notes to the Financial Statements

## Special Olympics New Zealand

For the year ended 31 December 2023

<b>5. Revenue from fundraising and donations</b>	<b>31 Dec 23</b>	<b>31 Dec 22</b>
Holdsworth Charitable Trust	225,630	243,465
Other fundraising and donations	12,413	2,498
Inside Executive	5,000	-
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
<b>Total Revenue from fundraising and donations</b>	<b>243,043</b>	<b>547,409</b>
<b>6. Expenses by nature</b>	<b>31 Dec 23</b>	<b>31 Dec 22</b>
Employee benefits	1,064,498	1,271,966
Depreciation	6,280	6,576
Other operating expenses	1,340,326	1,814,235
<b>Total expenses</b>	<b>2,411,104</b>	<b>3,092,777</b>
<b>7. Net surplus</b>	<b>31 Dec 23</b>	<b>31 Dec 22</b>
Surplus	109,702	(108,958)
Less National Summer Games impact	(9,016)	(132,627)
Less World Summer Games impact	50,372	-
Less National Winter Games	187	-
<b>Normalised Special Olympics New Zealand surplus</b>	<b>68,159</b>	<b>23,668</b>
The surplus relating to WSG arises from a portion of expenses being recognised in 2022.		
<b>8. Cash, cash equivalents and investments</b>	<b>31 Dec 23</b>	<b>31 Dec 22</b>
Cash at bank	650,663	1,255,248
Term Deposits - Investments	115,000	15,000
<b>Total cash, cash equivalents and investments</b>	<b>765,663</b>	<b>1,270,248</b>
<b>9. Receivables from exchange and non-exchange transactions</b>	<b>31 Dec 23</b>	<b>31 Dec 22</b>
Other receivables	79,601	119,728
GST receivable	25,926	135,688
<b>Total receivables from exchange and non-exchange transactions</b>	<b>105,527</b>	<b>255,416</b>
<b>10. Property, plant and equipment</b>	<b>31 Dec 23</b>	<b>31 Dec 22</b>
Cost after disposals	73,376	45,169
Accumulated depreciation	(27,448)	(38,679)
<b>Net book value</b>	<b>45,928</b>	<b>6,490</b>
Reconciliation of the carrying amount at the beginning and end of the period:	<b>31 Dec 23</b>	<b>31 Dec 22</b>
Opening balance	6,490	7,900
Additions	45,718	5,166
Depreciation	(6,280)	(6,576)
<b>Closing balance</b>	<b>45,928</b>	<b>6,490</b>
<b>11. Financial instruments by category</b>	<b>31 Dec 23</b>	<b>31 Dec 22</b>
<b>Financial assets measured at amortised cost</b>		
Cash and cash equivalents	650,663	1,005,248
Investments	115,000	265,000
Receivables from exchange transactions	79,601	119,728
<b>Total financial assets measured at amortised cost</b>	<b>845,264</b>	<b>1,389,976</b>
<b>Financial liabilities measured at amortised cost</b>		
Payables from exchange transactions	67,856	678,260
Payables from non-exchange transactions	-	-
Employee entitlements	21,005	39,978
<b>Total financial liabilities measured at amortised cost</b>	<b>88,861</b>	<b>718,238</b>
<b>12. Payables from exchange and non-exchange transactions</b>	<b>31 Dec 23</b>	<b>31 Dec 22</b>
Other payables and accruals	67,856	678,260
<b>Total payables from exchange and non-exchange transactions</b>	<b>67,856</b>	<b>678,260</b>

# Notes to the Financial Statements

## Special Olympics New Zealand

For the year ended 31 December 2023

### 13. Reserves

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

Accumulated Surplus	31 Dec 23	31 Dec 22
Net Surplus for the Year	109,703	(108,958)
Retained Earnings	330,594	439,551
Special Olympics New Zealand Reserve	100,000	100,000
<b>Accumulated Surplus</b>	<b>540,297</b>	<b>430,593</b>

### 14. Related party transactions

The Trust is affiliated to international body Special Olympics Inc. Accredited clubs of Special Olympics New Zealand operate throughout the country. The clubs are organised as independent charitable trusts and are considered to be related parties.

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:

Key Management Remuneration	31 Dec 23	31 Dec 22
Total remuneration	282,679	281,860
Number of personnel	2	2

### Transactions with related parties

There are no related party liabilities as at 31 Dec 2023. (2022: nil).

15. Operating leases	31 Dec 23	31 Dec 22
Less than one year	61,524	35,165
Between one and five years	85,760	11,599
Greater than five years	-	-
<b>Total operating leases</b>	<b>147,284</b>	<b>46,764</b>

The significant leases are for premises and vehicles.

### 16. Capital commitments

Capital Commitments at 31 Dec 2023 are Nil (31 Dec 2022 Nil).

### 17. Contingent assets and liabilities

The Trust has no contingent assets or contingent liabilities as at 31 Dec 2023 (31 Dec 2022 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 general-purpose financial report of Special Olympics New Zealand which comprises the financial statements on pages 4 to 13 and the service performance information on page 4. The complete set of financial statements comprise the statement of financial position as at 31 December 2023, the statement of financial performance/statement of comprehensive revenue and expense, the statement of changes in net assets, the statement of cash flows for the year then ended, and notes to the financial statements, including material accounting policy information.

In our opinion, the accompanying general purpose financial report presents fairly, in all material respects:

- the financial position of Special Olympics New Zealand as at 31 December 2023, and (of) its financial performance,
- and its cash flows for the year then ended; and
- the service performance for the year ended 31 December 2023 in that the service performance information is appropriate and meaningful and prepared in accordance with the entity's measurement bases or evaluation methods

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.

### Responsibilities of Trustees for the General-Purpose Financial Report

Trustees are responsible on behalf of Special Olympics New Zealand for:

- a) The preparation, and fair presentation of the general-purpose financial report and service performance information in accordance with the applicable financial reporting framework;
- b) The selection of elements/aspects of service performance, performance measures and/or descriptions and measurement bases or evaluation methods that present service performance information that is appropriate and meaningful in accordance with PBE Standards RDR;
- c) The preparation and fair presentation of service performance information in accordance with the entity's measurement bases or evaluation methods, in accordance with PBE Standards RDR;

- d) The overall presentation, structure and content of the service performance information in accordance with PBE Standards RDR; and
- e) such internal control, as Trustees determine, is necessary to enable the preparation of the general-purpose financial report and service performance information that are free from material misstatement, whether due to fraud or error.

In preparing the general-purpose financial report, Trustees are responsible for assessing the 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 Trustees either intend to liquidate the entity or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

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

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

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

This report is made solely to the trustees of Special Olympics New Zealand. Our audit has been undertaken so that we might state to the trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the trustees, for our audit work, for this report, or for the opinions we have formed.



**Moore Markhams Wellington Audit** | Qualified Auditors, Wellington, New Zealand  
5 April 2024



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



**Special  
Olympics**  
New Zealand



[www.specialolympics.org.nz](http://www.specialolympics.org.nz)

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