

REGISTERED NUMBER: 2301452 (England and Wales)

**Trustee's Annual Report and Consolidated Financial Statements  
for the Year Ended 31st December 2022  
for  
SPECIAL OLYMPICS GREAT BRITAIN  
Registered charity No. 800329**

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**Simpson Wreford & Partners**  
Chartered Accountants and Registered Auditors

Suffolk House  
George Street  
Croydon CR0 0YN

**SPECIAL OLYMPICS GREAT BRITAIN**

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for the year ended 31st December 2022**

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## SPECIAL OLYMPICS GREAT BRITAIN

## Reference and administrative information for the year ended 31st December 2022

**CHARITY REGISTRATION NUMBER:** 800329

**COMPANY REGISTRATION NUMBER:** 2301452

**REGISTERED OFFICE:** C/O Two Circles, WeWork Aviation House,  
125 Kingsway, London WC2B 6NH

**DIRECTORS:**

The following persons held office during the year ended 31st December 2022 and up to the date of this report:

P. D. Richardson (Chairman)  
C. J. Classen (Vice Chairman)  
A. C. Baker Resigned 15 November 2022  
Professor J. Burns  
K. A. Byland  
V. S. Patel  
R. A. Powell  
A. Rayson  
E. L. Rose  
A. T. Young

**HONORARY PRESIDENT:** L. McMenemy MBE

**HONORARY VICE PRESIDENT:** P. R. Anderson OBE  
G. Hulme

**CHIEF EXECUTIVE OFFICER:** C. Dyer - Appointed 9 May 2022

**INTERIM CHIEF EXECUTIVE OFFICER:** L. Baxter MBE - July 2021 to May 2022

**AUDITORS:** Simpson Wreford & Partners  
Chartered Accountants & Statutory Auditors  
Suffolk House, George Street, Croydon CR0 0YN

**BANKERS:** National Westminster Bank Plc  
116 Fenchurch Street, London, EC3M 5AN

**SPECIAL OLYMPICS GREAT BRITAIN****Annual Report of the Trustees  
for the year ended 31st December 2022**

The members of the Board of Directors (Trustees) of Special Olympics Great Britain, present their annual report together with the audited accounts for the year ended 31st December 2022. The reference and administrative information is set out on page 1.

**Objectives and activities**

Special Olympics Great Britain's mission is to provide year-round sports training and athletic competition in a variety of Olympic-type sports for children and adults with an intellectual (learning) disability – providing opportunities for people to make friends, learn social skills, feel part of a community, increase confidence and self-esteem, realise potential, develop physical fitness and mental well-being, demonstrate courage and experience joy and pride.

Special Olympics Great Britain is part of the global Special Olympics International organisation which is the largest disability sports organisation in the world. As a global movement, Special Olympics reaches 5.7 million athletes across 200 countries.

Special Olympics is founded on the belief that people with intellectual disabilities can, with proper support and encouragement, learn, enjoy and benefit from participation in individual and team sports, adapted as necessary to meet the needs of those with intellectual and profound disabilities.

Special Olympics believes that consistent development and training, including physical conditioning and nutritional and health-related activities, is essential to the development of life skills and sports skills, and that competition among those of equal abilities is the most appropriate means of testing these skills, measuring progress and providing incentives for personal growth.

Special Olympics also believes that through sports training and competition, people with a learning disability benefit physically, mentally and socially; families are strengthened; and the community at large, both through participation and observation, is united with people with intellectual disabilities in an environment of equality, respect and acceptance.

**Structure, governance and management**

Special Olympics Great Britain is a charitable private company limited by guarantee and not having a share capital. The company is governed by the Memorandum and Articles of Association (amended by Special Resolution in August 2022) under which the Board of Directors (Trustees) is appointed and the management of the Charity is set out. The company operates a national programme of development, training and local, regional and national competitions which is accredited by Special Olympics International.

Special Olympics Great Britain is governed by a Board of Trustees, who have been appointed for their expertise in specific areas. The organisation's Articles of Association states that the Board shall consist of at least one Special Olympics Athlete, one representative from the 'branches', one close family member of a Special Olympics Athlete, one expert in the field of intellectual disabilities, and one expert in the field of sports.

The members of the Board of Trustees of the Charity who served during the year are as follows:

Paul Richardson – Chairman  
Charly Classen - Vice Chairman  
Andy Young - Treasurer  
Andy Baker - Resigned 15 November 2022  
Professor Jan Burns  
Kiera Byland  
Vijita Patel  
Rob Powell  
Alison Rayson  
Emma Rose

The Chief Executive Officer (CEO) is delegated, by the Board, to oversee the day-to-day running of the organisation.

## SPECIAL OLYMPICS GREAT BRITAIN

### Annual Report of the Trustees (continued) for the year ended 31st December 2022

#### Structure, governance and management (continued)

The Charity owns a 100% subsidiary, SOGB Promotions Limited. This subsidiary is fully controlled by Special Olympics Great Britain and their results are included within these consolidated financial statements. SOGB Promotions Limited is a private company, limited by shares, registered in England and Wales, the company's principal activity is to obtain sponsorship income for Special Olympics Great Britain.

Special Olympics Great Britain registered with the Scottish Charity Regulator (OSCR) during 2022 – registration number SC052090.

#### Statement of Trustees' responsibilities

The Trustees (who are also Directors of Special Olympics Great Britain for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

#### Risk Review

The Board of Directors have overall responsibility for ensuring that the Charity has an appropriate system of controls, financial and otherwise. They are also responsible for safeguarding the assets of the Charity and taking reasonable steps for the prevention and detection of fraud and other irregularities providing assurance that:

- The Charity complies with relevant laws and regulations.
- Its assets are safeguarded against unauthorised use or disposition.
- Proper records are maintained and financial information used within the Charity or for publication is reliable.

## SPECIAL OLYMPICS GREAT BRITAIN

### Annual Report of the Trustees (continued) for the year ended 31st December 2022

#### **Risk Review (continued)**

As part of the Charity's risk management process, the Board acknowledges its responsibility for the Charity's system of internal controls and for reviewing effectiveness, while recognising that such a system is designed to manage rather than eliminate the risk of failure to achieve the Charity's objectives and that there is reasonable (not absolute) reassurance against material loss. The Board of Directors, through a regular risk review, monitor risks including consideration of the type of risks the Charity is facing, the level of risk which they regard as acceptable, the likelihood of the risks concerned materialising, and the Charity's ability to reduce the incidence and impact of those that do materialise. Special Olympics Great Britain's register of the potential impact, likelihood and mitigation of risks includes:

- Safeguarding children and vulnerable adults.
- Shortfall in funds to cover operational costs.
- Lack of qualified coaches delivering grassroots sport.
- Lack of structure and scale to deliver strategic intent.

All risks have been assessed and updated by the Board of Directors during the year and are presented for further review at each year's AGM.

Once new Trustees are appointed by the Board, they go through an internal induction process with the Chair and the CEO, and are invited to meet key employees. During their induction, new Trustees are briefed on their legal obligations under charity and company law. The Charity employed a new CEO in May 2022, with Colin Dyer taking on the role following an essential period as interim CEO fulfilled by Laura Baxter MBE who became the Special Olympics Great Britain Strategic Director of Growth and Legacy.

#### **Chairman's review of achievements and performance**

2022, in summary, was a period of recovery and resumption for Special Olympics Great Britain, our clubs, athletes, coaches and volunteers – and a first full year in the delivery of our new strategy 'Inclusion in Action' launched in June 2021.

Our athletes are among some of the most vulnerable in society and were disproportionately negatively affected by the Covid-19 pandemic – and regular Special Olympics Great Britain activity, training, and competitions ground to a halt for a significant period of time. This included a cancelled 2021 National Summer Games, and was exacerbated by the cancellation of the 2022 Special Olympics World Winter Games in Kazan, due to world events.

Towards the end of 2021, 34 of our clubs got back to some form of activity – and with risks and restrictions easing into 2022, the organisation's key aim was to provide a return for as many athletes as possible.

Support, building on our Return to Activity framework, was provided across the network, including work to ensure that accredited programmes could interpret and operate under the 'Guide to Competition' distributed in 2021 which helps them set out the minimum standards for such events.

A new project – the 'Summer Series of Sport' – was created for 2022 with the backing of Sport England to create a concerted effort for that return to activity and competition. Athlete and membership consultation and leadership are key elements of the 'Inclusion in Action' strategy, and a new Working Group was formed for the project, ensuring their voice was at the heart of its development and delivery. The Working Group consisted of club members, volunteers and staff, who quickly recognised the vast experience that many of its clubs have in staging regional events throughout the year. Therefore, by working closely with the network, it was agreed that multiple regional and national competitions could be staged at established venues across the country and hosted by the clubs and regions.

## SPECIAL OLYMPICS GREAT BRITAIN

### Annual Report of the Trustees (continued) for the year ended 31st December 2022

#### Chairman's review of achievements and performance (continued)

From June to September, more than 750 athletes from a very diverse age range – supported by more than 470 volunteers – took part across 15 events:

- Golf in Harpenden
- Athletics in Bury St Edmunds, York, and Wrexham
- Gymnastics in Lowestoft and Haverfordwest
- Table Tennis in Crewe
- Cycling in Bradford
- Basketball in Manchester
- Swimming in Leeds
- Football in Benfleet
- Equestrian in Sheffield
- Badminton in Walsall
- Boccia in Ellesmere Port
- Powerlifting in Haverfordwest

Many other events were also staged during the year with winter sports and others also returning to both training and competition – including the Greater London Indoor Athletics Competition and the West Midlands Regional Alpine Skiing Competition.

Also, although the planned World Winter Games were postponed, our winter sport athletes still enjoyed a celebration weekend in Aberdeen, as a reflection of their training and dedication. In addition, three equestrian athletes representing three Special Olympics GB clubs took part in the Berlin National Games – a test event before the World Summer Games due for Berlin in 2023.

Essential planning for those Games also took place during the year – with a Special Olympics Great Britain delegation of more than 100 (including more than 70 athletes) planned for that event.

#### Inclusion in Action

The Special Olympics Great Britain four-year strategy, 'Inclusion in Action', was launched in June 2021 and, therefore, 2022 saw its first full year of activation. The strategy firmly places athletes at the heart of Special Olympics Great Britain, with a clear vision to drive sustainability and growth across every aspect of the organisation, while increasing our advocacy and influence externally to help more of the 1.5 million people living with an intellectual disability in Great Britain today.

The four objectives of the strategy are:

#### 1. Develop an effective delivery environment

- In November, following six months of collaborative work, Special Olympics Great Britain was confirmed as a 'System Partner' with Sport England with four years of funding allocated to allow the organisation to develop the correct structure to continue developing in this area – including funding for a Director of Operations, Head of Network, Head of Sport, and Network Development Managers focused on volunteers and club development. This allows us to continue to align our National Office team structure to our strategy.
- A core objective in this area is also engaging with our accredited programmes to understand operations and strengthen our delivery. During the year, athletes, volunteers, coaches, athlete leaders, staff members and Trustees came together, to help to guide the direction of the organisation in a number of areas through our essential and growing Working Groups. Six Working Groups met regularly throughout the year focused on:
  - Network Structure
  - Safeguarding and Welfare
  - Volunteering
  - Return to activity following Covid-19 through the Summer Series of Sport
  - Winter Sports
  - Communication

## SPECIAL OLYMPICS GREAT BRITAIN

### Annual Report of the Trustees (continued) for the year ended 31st December 2022

#### Chairman's review of achievements and performance (continued)

- Scoping work was carried out (building on the objectives identified when creating new Safeguarding and Welfare policy and procedures in 2021) on the streamlining of Special Olympics Great Britain accredited programme DBS and PVG processes, with an online platform identified and plans made for its implementation in early 2023.
- A project team is now also active to drive the development of the organisation's use of the Salesforce platform for athlete and volunteer registration and data management, further enhancing operations and delivery.

#### 2. Grow participation to record Great Britain levels

- From the challenges of the Covid-19 pandemic, Special Olympics Great Britain was able to accredit 95 clubs during 2022 across 27 sports – with 6,618 athletes and 3,841 volunteers supporting them and the organisation.
- A core object in this area is to develop athlete leaders and support inclusivity. In 2022, we trained 20 more athletes in our core Athlete Leadership modules and a further 10 in the advanced modules. Five new members joined our Athlete Leadership Team (which represents all athletes across Special Olympics Great Britain and gives a voice, ideas and insight) taking the total to 12, while two athletes took on international roles for Special Olympics including Trustee Kiera Byland. In addition, we employed our first Athlete Leadership Officer – Matt Chilvers who has been a Special Olympics Great Britain Athlete since 2011.
- Added to this – further work to develop social enterprise skills among Special Olympics Great Britain athletes took place thanks to a 'Unified Business' project in collaboration with Coca-Cola EP, and the growth of the 'Art With A Special Goal' enterprise backed by Special Olympics Great Britain which saw owner and athlete Niall Guite display his work at the Royal Academy and take part in a 'Ted X' presentation.

#### 3. Grow our engagement levels – and focus on athlete-led story-telling to raise awareness and inspire

- We worked with our partners Two Circles and Pulse Live to develop a fit-for-purpose, informative and engaging website that will continue to showcase our message of 'Inclusion in Action'.
- Building on the work carried out in the development of the 'Inclusion in Action' strategy by international sports marketing agency and strategic partner to Special Olympics Great Britain, Two Circles, the partnership focused on engagement in 2022. A piece of work looking into audience sizing, engagement strategies, and campaign planning was published in March with a focus on five key audiences – athletes, families, deliverers, supporters and donors. That research was important in the delivery of messages across all audiences for the Summer Series of Sport, and is informing engagement strategy work to be carried out in 2023.
- The confirmation of England footballer Jack Grealish as a 'Principal Ambassador' in 2022 allowed for his profile to be used to shine a light on athlete stories, including those who travelled to the Manchester City campus for a day with Jack and the Manchester City players in November.

#### 4. Generate sustainable and diverse fundraising

- Working alongside Sport England to achieve System Partner status in 2022 has resulted in a four-year funding commitment for Special Olympics Great Britain. In addition, the in-depth impact assessment work carried out has helped to create a blueprint for outreach to similar organisations in Wales and Scotland, along with other statutory, charitable and commercial funders.
- A change in fundraising structure within the organisation's head office team has allowed for improved engagement with existing charitable and corporate funders during 2022 and, therefore, confirmation of more multi-year funding agreements in both sectors. This has also allowed for better engagement with Special Olympic Great Britain athletes, and volunteering opportunities for funders and their networks.



## SPECIAL OLYMPICS GREAT BRITAIN

### Annual Report of the Trustees (continued) for the year ended 31st December 2022

#### Chairman's review of achievements and performance (continued)

- The 'Inclusion in Action' strategy aims to create more purpose-led fundraising partnerships and this has been an area of success in 2022 with funders working closely alongside Special Olympics Great Britain to deliver projects surrounding employability, athlete-leadership, enterprise, and competition opportunity.

In 2021 we were delighted to celebrate a variety of Queen's Honours with our incredible athletes, volunteers and staff.

- Strategic Director of Growth and Legacy Laura Baxter was awarded an MBE for her services to Special Olympics.

#### Plans for future periods

In 2023 we will:

- Take a team to the Berlin 2023 Special Olympics World Summer Games covering athletes from England, Scotland, and Wales in a minimum of 17 sports. We will use the development of that team to implement elements of all four of the key strategic pillars of the 'Inclusion in Action' strategy.
- Following on from the confirmation of Special Olympics Great Britain's Sport England System Partnership status, work to become fully compliant with the Tier 3 Code for Sports Governance, and any additional elements of the Charity Governance Code.
- Continue to look to create similar meaningful partnerships in Wales and Scotland.
- Carry out a survey of the Special Olympics Great Britain membership and wider network to help influence further developments and improvements in the network structure and delivery model.
- Create further working groups to continue to engage athletes, volunteers, coaches, and others to assist with the evolution and development of key strategic areas.
- Look to provide centralised funding for local and regional competitions – and provide more support for volunteers within accredited programmes to ensure training and assistance in terms of governance and delivery.
- Develop the Special Olympics Great Britain data collection and management function to allow for accredited programmes and head office to be more adaptable and collaborative, and to ensure more effective communication.
- Continue to develop diverse and sustainable funding sources, targeting further statutory, grant-based, corporate and major donor sources – and building impact measures into any partnerships to ensure meaningful partnerships.

Our 'Inclusion in Action' strategy has firmly placed athletes at the heart of Special Olympics Great Britain, with a clear vision to drive sustainability and growth across every aspect of the organisation, while increasing our advocacy and influence externally to help more of the 1.5 million people living with an intellectual disability in Great Britain today. We will tell more stories to showcase our athletes, volunteers, families and corporate partners to demonstrate 'Inclusion in Action'.

We will continue to listen to our membership. We understand that it is important for us to have a clear competition advancement pathway to ensure that there are opportunities for our athletes of all abilities to participate, train, and compete at all levels.

#### Financial review

The Consolidated Statement of Financial Activities for the year to 31st December 2022 is set out on page 15 of the accounts and shows net income for the year of £191,078, an increase of £210,012 when compared to the previous year.

## SPECIAL OLYMPICS GREAT BRITAIN

### Annual Report of the Trustees (continued) for the year ended 31st December 2022

#### Financial review (continued)

That increase in net income is a result of a rise of almost £700,000 in fundraising, with both sponsorship income and that raised through grants, donations and legacies increasing by more than 50% during the year. That improved income outstripped expenditure (which increased by 42% when compared to the previous year) despite a rise of almost £500,000 in expenditure on projects such as the Summer Series of Sport.

Premises costs decreased further during the year as the organisation moved to a fully remote working system, while staff costs increased by 20% (13 FTE staff as compared to 10 in the previous period) – balanced by a reduction in legal and professional costs due to much of the organisational governance work (and costs) in this area being completed in 2021.

Cash held by clubs and regions decreased slightly within the year, while national office balances grew from £485,709 to £572,624 by the end of the period (see note 11).

Consolidated net assets as at 31st December 2022 across the Special Olympics Great Britain National office and regions were £1,136,524. Debtors as of 31st December 2022 have remained consistent with the previous year whereas current liabilities have decreased by £104,423.

#### Fundraising

Fundraising focusses on securing grants and donations from registered charities, public bodies and corporate partners, some of which was outsourced via professional fundraisers during this year. A change in strategy will see this brought in-house in 2023. The Charity is registered with the Fundraising Regulator and received no fundraising complaints during the year.

#### Principal funding sources

The Charity's increase of more than 60% in fundraising was achieved through a rise in funds across all key income streams.

Grants from Sport England increased from approximately £230,000 to almost £580,000, due in some part to the organisation's support of the Summer Series of Sport. Further grants were also received from the Rubin Foundation, Hollyhock Foundation, Hometown Foundation, and the Grey Court Trust. More than £80,000 was also received in grants through Special Olympics International and Special Olympics Europe Eurasia (including links with Hasbro and UPS).

The 57% increase in sponsorship (corporate) income included support from Jingle Jam – particularly surrounding 2023 World Summer Games involvement – along with targeted project support from Fullers Pubs (Fuller, Smith and Turner), Dreams, Coca-Cola Euro Pacific Partners, Mitsubishi Electric and Toyota Motors Europe.

The Board of Directors would like to extend their sincere thanks to all its partners, sponsors, donors and Ambassadors for their continued generous support – including all of those mentioned above along with Two Circles, ESPN and Ocean Outdoor.

Honorary President: Lawrie McMenemy MBE

Special Olympics Great Britain Principal Ambassador: Jack Grealish

Special Olympics Global Ambassadors: Nicole Scherzinger, Avril Lavigne, Didier Drogba, Chris Pratt, Katherine Schwarzenegger and Drew MacIntyre.

Celebrity Ambassadors: Jim Carter and Jessie Pavelka

Champion Advocates of Special Olympics Great Britain: Greg Silvester, Katharine Merry, Jo Pavey, Chris Kamara, Jason Gardener MBE and Graham Bell

## SPECIAL OLYMPICS GREAT BRITAIN

### Annual Report of the Trustees (continued) for the year ended 31st December 2022

#### **Our People**

Special Olympics Great Britain is committed to investing in and continually improving the capability and competence of the Charity's team through robust recruitment processes, training and personal development, and engagement with those benefitting from and those delivering the Charity's charitable programmes. Operating as an effective and efficient business is critical and the whole team is dedicated to ensuring the limited funds and resources of the Charity are being used to achieve the maximum impact.

Special Olympics Great Britain's staff work predominantly from home and technology allows that to be undertaken in an effective, secure and efficient way. Weekly on-line staff meetings are held for the whole team and face-to-face team days take place at least quarterly. Individual teams are also encouraged to meet on a regular basis. The health and wellbeing of the staff is a high priority for the organisation.

The organisation is committed to employment policies and procedures based on equal opportunities for all current and future employees, Trustees and other volunteers. Diversity is celebrated and a supportive and fair culture is fostered where everyone is treated with respect and dignity.

Volunteers are a vital support to the organisation and without them it would not be possible to operate.

#### **Volunteers**

Special Olympics Great Britain is supported by an exceptional team of volunteers working throughout the UK who give many hours of their time and contribute significantly to the operation of the Charity. At the end of 2022, there were 3,841 active volunteers associated with the Charity assisting with numerous activities during the year, including sports coaching, event management, fundraising, financial activities, photography and athlete administration. No monetary cost of volunteering time is included within the financial statement.

#### **Statement of Public Benefit**

Special Olympics Great Britain provides public benefit as a Charity through all the charitable programme areas detailed above. The Trustees have complied with their duty in accordance with the Charities Act 2011 to have due regard to the Charity Commission's guidance when reviewing the Charity's aims and objectives, approving funding for projects and programmes, and in planning and undertaking current and future activities. Taking the Charity Commission's guidance into consideration, the Trustees are satisfied that our public benefit requirements have been met.

#### **Reserves policy**

Total funds of the Charity at 31st December 2022 are £1,136,524. These comprise £42,349 of restricted funds including £20,693 for Play Unified Sports Project and £1,094,175 unrestricted funds which is further broken down as £1,182,730 belonging to the 'Regions' (collectively owned by the 95 local clubs that provide regular training and competition to athletes across Great Britain), £19,899 of designated funds for National Grid Development (which are not readily available for National Office use) and (£108,043) undesignated reserve funds. In line with the Charity Commission guidelines, the Special Olympics Great Britain Board of Trustees define the Charity's unrestricted and undesignated reserves as income which is available to the Charity and is to be expended at the Trustees discretion in furtherance of any of the Charity's objects, but which has not yet been spent, committed, or designated.

The Board of Trustees confirm that the unrestricted and undesignated reserves ('free reserves') should be an amount no less than the full costs of closure of the Charity (which includes three months operating costs) should circumstances dictate that eventuality. This figure has been calculated as £382,000 for the 2022 financial year. At the end of the year, the unrestricted undesignated reserve funds available for National Office use were in deficit by £108,043, however we were holding almost £107,000 of Covid-19 resilience grant to be carried forward and utilised in the early part of 2023. This figure is also a significant improvement when compared to the previous year as the Charity continues to recover from the Covid-19 pandemic.

Whilst Head Office reserves are still well below desired levels, the Trustees and Senior Management continue to plan and budget for a return to a positive position in the 2023 financial year and to meet the goal of £382,000 shortly after.

**SPECIAL OLYMPICS GREAT BRITAIN****Annual Report of the Trustees (continued)  
for the year ended 31st December 2022****Charity Governance & Codes of Practice**

Currently the Special Olympics Great Britain Board of Trustees oversees the Charity's governance policies and procedures, but a Governance Sub-Committee will be established in early 2023 with clear Terms of Reference setting out their responsibilities in assisting the Board to discharge its duties. All work undertaken will be in line with the Charity Governance Code which although not a legal or regulatory requirement, it sets the principles and recommended practice for good governance. Special Olympics Great Britain recognises that good governance is fundamental to its success and strives to develop high standards of governance.

The Charity is currently working to attain Sport England Tier 3 System Partnership and this work will be completed in 2023. 'A Code for Sports Governance' was developed by Sport England and UK Sport to drive improvement across all areas of governance and seeks to set a progressive landscape for sport governance development and improvement over the next few years.

Work is also underway to ensure compliance with The Fundraising Code and this will continue into 2023. Special Olympics Great Britain is registered with the Fundraising Regulator.

**Pay Policy**

The key management personnel of the Charity comprise the Board of Trustees, CEO and the Strategic Director of Growth and Legacy and they are responsible for directing, controlling, running and operating the Charity on a day-to-day basis. All Trustees give their time freely and no Trustee remuneration was paid during the year. Details of Trustee expenses and any related party transactions are disclosed in notes 4 and 20 to the accounts. Trustees review and approve senior staff remuneration and ensure it remains fair but competitive so that Special Olympics Great Britain can attract and retain effective leaders with the right skills and experience.

The Board of Trustees determines and agrees the overall policy for the remuneration and pension arrangements for all the Charity's employees and is consulted on any major changes to employee benefits. An annual review of all salaries and benefits is carried out. The Board has the responsibility to ensure they are doing the right thing to steward the Charity sustainably, but will continue to ensure staff are supported in a targeted, meaningful and affordable way.

A Remuneration and Nominations Sub-Committee will be established in 2023.

**Board Effectiveness**

A Board Effectiveness Questionnaire was completed by all Trustees during the year which included a review of Board composition, skills, knowledge, experience, demographic backgrounds and Board culture to ensure the Trustees have the necessary skills, experience and diversity for effective decision making.

**Investment Policy**

The Board of Trustees acknowledge their legal duty to apply charitable funds within a reasonable time of receiving them. The Trustees also acknowledge the need for prudence and caution in their investment policies whilst also recognising their duty to seek to obtain the most appropriate financial return from the Charity's investments.

## SPECIAL OLYMPICS GREAT BRITAIN

Annual Report of the Trustees (continued)  
for the year ended 31st December 2022**Going Concern Information**

The effects of the rise in the cost of living and the continuing recovery from the pandemic, have resulted in a challenging and difficult fundraising environment. Accurate budgeting and forecasting has been imperative and will remain so along with the proper management of the organisation's finances, risks and the diversification of income streams. With these measures in place, the Board of Trustees are confident that the organisation is in a position to continue as a going concern for the foreseeable future and, therefore, the financial statements have been prepared on this basis.

This report has been prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities and the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Signed on behalf of the board



P Richardson  
Director

Approved by the Board: 5/9/2023

## INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SPECIAL OLYMPICS GREAT BRITAIN

### Opinion

We have audited the financial statements of Special Olympics Great Britain (the 'parent charitable company') and its subsidiary (the 'group') for the year ended 31 December 2022 which comprise the Consolidated Statement of Financial Activities, the Consolidated Balance Sheet, the Parent Charitable Company Balance Sheet, the Group and the Parent Charitable Company Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs as at 31st December 2022 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern

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

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

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

### Other information

The other information comprises the information included in the annual Report of the Trustees, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**INDEPENDENT AUDITORS' REPORT TO THE  
MEMBERS OF SPECIAL OLYMPICS GREAT BRITAIN (continued)**

**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the group and the parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 and Charities Act 2011 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities set out on page 3, the trustees (who are also the directors of the parent charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

We have been appointed auditor under the Companies Act 2006 and section 151 of the Charities Act 2011 and report in accordance with those Acts.

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 a Report of the Independent Auditors 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 (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We obtained an understanding of the legal and regulatory framework applicable to the group and the sector in which it operates, through discussions with management and those charged with governance, and also from our detailed understanding of the sector. We identified the financial reporting framework including but not limited to United Kingdom Generally Accepted Accounting Practice, The Charities Act 2011 and the Companies Act 2006, Data Protection Act 2018, Bribery Act 2010, The Children Act 1989 and 2004 and The Safeguarding Vulnerable Groups Act 2006 being of significance in the context of Special Olympics Great Britain and its ongoing activities.
- We made enquiries with management and those charged with governance and also reviewed board meeting minutes to confirm our understanding that the group continued to comply with the applicable legal and regulatory frameworks, and also to confirm our understanding of the specific policies and procedures enlisted by the group to ensure ongoing compliance.

**INDEPENDENT AUDITORS' REPORT TO THE  
MEMBERS OF SPECIAL OLYMPICS GREAT BRITAIN (continued)**

- We assessed the susceptibility of the group's financial statements to material misstatement, including how fraud may occur, and gained an understanding of the group's policies and procedures on fraud risks through discussion with the group's management.
- We considered the risk of material misstatement due to fraud as a result of possible management override of controls and improper revenue recognition. To address these risks we tested the appropriateness of journal entries posted, reviewed those judgements made in making accounting estimates and tested the application of revenue recognition and the cut-off of revenue.
- We communicated those laws and regulations considered relevant to the group and potential fraud risks to all engagement team members, and consider that the engagement team had the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations and remained alert to any indications of fraud throughout the audit.

Due to the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Alasdair Weaks (Senior Statutory Auditor)  
for and on behalf of Simpson Wreford & Partners, Chartered Accountants & Statutory Auditors  
Suffolk House, George Street, Croydon, CR0 0YN

5<sup>th</sup> September 2023



## SPECIAL OLYMPICS GREAT BRITAIN (Registered number 2301452)

**Consolidated Statement of Financial Activities**  
**(including Income and Expenditure Account)**  
**for the year ended 31st December 2022**

	Notes	Unrestricted Funds £	Restricted Funds £	Total funds Year to 31st Dec 2022 £	Total funds Year to 31st Dec 2021 £
<b>INCOME FROM</b>					
Grants, donations and legacies	2	951,295	108,064	1,059,359	692,923
Sponsorship income		402,118	-	402,118	255,425
Fundraising events and activities		93,596	-	93,596	17,827
<b>Charitable activities:</b>					
Sporting events	3	105,873	-	105,873	46,682
Subscriptions and training fees		136,798	-	136,798	86,640
Investment income		1,067	-	1,067	1,086
Other miscellaneous income		11,719	-	11,719	16,296
<b>Total income</b>		<b>1,702,466</b>	<b>108,064</b>	<b>1,810,530</b>	<b>1,116,879</b>
<b>EXPENDITURE ON</b>					
<b>Costs of raising funds:</b>					
Voluntary income, fundraising events and activities		244,813	-	244,813	106,966
<b>Charitable activities:</b>					
Awareness and promotional costs		124,540	1,428	125,968	126,117
Sporting events, conferences and training		1,094,859	153,812	1,248,671	902,730
<b>Total expenditure</b>	4	<b>1,464,212</b>	<b>155,240</b>	<b>1,619,452</b>	<b>1,135,813</b>
<b>NET INCOME/(EXPENDITURE)</b>	6	<b>238,254</b>	<b>(47,176)</b>	<b>191,078</b>	<b>(18,934)</b>
Transfers between funds		-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>238,254</b>	<b>(47,176)</b>	<b>191,078</b>	<b>(18,934)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		920,747	89,525	1,010,272	1,029,206
Balances relating to groups transferred	14	(64,826)	-	(64,826)	-
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>1,094,175</b>	<b>42,349</b>	<b>1,136,524</b>	<b>1,010,272</b>

All the above results are derived from continuing operations.

The notes on pages 19 to 32 form part of these financial statements.

## SPECIAL OLYMPICS GREAT BRITAIN (Registered number 2301452)

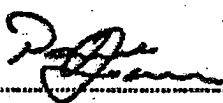
Consolidated Balance Sheet  
31st December 2022

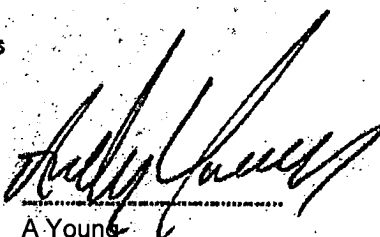
	Notes	2022 £	2021 £
<b>FIXED ASSETS</b>			
Tangible assets	8	<u>12,678</u>	<u>12,578</u>
		12,678	12,578
<b>CURRENT ASSETS</b>			
Debtors	10	72,990	67,667
Cash at bank and in hand	11	<u>1,627,011</u>	<u>1,652,142</u>
		1,700,001	1,719,809
<b>CREDITORS</b>			
Amounts falling due within one year	12	<u>(461,774)</u>	<u>(566,197)</u>
<b>NET CURRENT ASSETS</b>		<u>1,238,227</u>	<u>1,153,612</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		1,250,905	1,166,190
<b>CREDITORS</b>			
Amounts falling due after more than one year	13	<u>(114,381)</u>	<u>(155,918)</u>
		1,136,524	1,010,272
<b>NET ASSETS</b>			
<b>FUNDS</b>	14		
Unrestricted funds		1,094,175	920,747
Restricted funds		<u>42,349</u>	<u>89,525</u>
<b>TOTAL FUNDS</b>		<u>1,136,524</u>	<u>1,010,272</u>

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved and authorised for issue by the Board on 5th September 2023

Signed on behalf of the board of trustees

  
P Richardson  
Director

  
A Young  
Director

## SPECIAL OLYMPICS GREAT BRITAIN (Registered number 2301452)

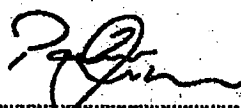
Company Balance Sheet  
31st December 2022

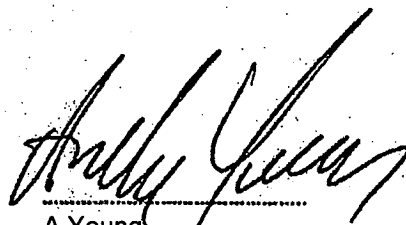
		2022		2021	
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	8		12,678		12,578
Investments	9		<u>1</u>		<u>1</u>
			12,679		12,579
<b>CURRENT ASSETS</b>					
Debtors	10	201,340		203,189	
Cash at bank and in hand	11	<u>1,458,455</u>		<u>1,474,577</u>	
		1,659,795		1,677,766	
<b>CREDITORS</b>					
Amounts falling due within one year	12	<u>(421,158)</u>		<u>(523,744)</u>	
<b>NET CURRENT ASSETS</b>			<u>1,238,637</u>		<u>1,154,022</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>1,251,316</u>		<u>1,166,601</u>
<b>CREDITORS</b>					
Amounts falling due after more than one year	13		(114,381)		(155,918)
<b>NET ASSETS</b>			<u>1,136,935</u>		<u>1,010,683</u>
<b>FUNDS</b>	14				
Unrestricted funds			1,094,586		921,158
Restricted funds			<u>42,349</u>		<u>89,525</u>
<b>TOTAL FUNDS</b>			<u>1,136,935</u>		<u>1,010,683</u>

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved and authorised for issue by the Board on 5th September 2023

Signed on behalf of the board

  
P Richardson  
Director

  
A Young  
Director

## SPECIAL OLYMPICS GREAT BRITAIN

Consolidated Statement of Cash Flows and Company Statement of Cash Flows  
for the year ended 31st December 2022

	Group 2022 £	Group 2021 £	Charity 2022 £	Charity 2021 £
<b>Cash generated from operating activities</b>				
Net movement in funds	191,078	(18,934)	191,078	(18,934)
Depreciation of tangible assets	7,800	4,733	7,800	4,733
Interest receivable and similar income	(1,067)	(1,086)	(1,067)	(1,086)
Interest payable and similar charges	-	-	-	-
Decrease/(increase) in debtors	(5,323)	(11,371)	1,849	(170,005)
Increase/(decrease) in creditors	(122,775)	135,444	(120,938)	123,070
<b>Net cash generated from operating activities</b>	<b>69,713</b>	<b>108,786</b>	<b>78,722</b>	<b>(62,222)</b>
<b>Cash flows from investing activities</b>				
Purchase of tangible fixed assets	(7,900)	(9,738)	(7,900)	(9,738)
Cash movement on branch (leaving)/joining network	(64,826)	-	(64,826)	-
Sale of tangible fixed assets	-	-	-	-
Interest received	1,067	1,086	1,067	1,086
<b>Cash used in investing activities</b>	<b>(71,659)</b>	<b>(8,652)</b>	<b>(71,659)</b>	<b>(8,652)</b>
<b>Cash flows from financing activities</b>				
Bank loan repaid	(23,185)	(50,000)	(23,185)	(50,000)
Bank loan received	-	180,000	-	180,000
<b>Net cash from financing activities</b>	<b>(23,185)</b>	<b>130,000</b>	<b>(23,185)</b>	<b>130,000</b>
Increase in cash and cash equivalents in the year	(25,131)	230,134	(16,122)	59,126
Cash and cash equivalents at the beginning of the year	1,652,142	1,422,007	1,474,577	1,415,450
<b>Cash and cash equivalents at the end of the year</b>	<b>1,627,011</b>	<b>1,652,142</b>	<b>1,458,455</b>	<b>1,474,577</b>

## SPECIAL OLYMPICS GREAT BRITAIN

Notes to the accounts  
for the year ended 31st December 2022

## 1. ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows.

**Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice, applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1st January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Companies Act 2006 and the Charities Act 2011.

The financial statements have been prepared in sterling, the functional currency of the Charity, and monetary amounts in these financial statements have been rounded to the nearest £.

Special Olympics Great Britain meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**Legal status of the Charity**

The Charity is a company limited by guarantee (incorporated in England and Wales) and has no share capital. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity. Its registered office and head office addresses are listed on page 1 of these financial statements.

**Going concern**

Whilst the Charity has some permanent funding arrangements to cover its costs and sporting events that are largely self-financing, the Charity has historically required additional donated income to cover expenditure by the National Office. Sponsorship and donations have historically been forthcoming and, although it could not be guaranteed, the derived income would be sufficient to cover the projected regular expenditure by the National Office as it arose. At the end of 2022 the Board have no reason to believe this situation will not continue.

During the year the existing significant longer term sponsorship has largely continued and some additional multi-year and one-off funding by trusts, foundations, companies and Sport England have been obtained, extending support for national (rather than regional) purposes.

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. The Board therefore considers it appropriate to prepare the accounts on the going concern basis given the charitable operations, current projections and historic performance.

**Basis of consolidation**

The financial statements consolidate the results of Special Olympics Great Britain and its wholly owned subsidiary SOGB Promotions Limited, up to 31 December each year on a line-by-line basis. A separate Statement of Financial Activities and Income and Expenditure Account for Charity has not been presented because the Charity has taken advantage of the exemption afforded by the Companies Act 2006, s. 408.

Following the definition of branch activities given by the Statement of Recommended Practice, the accounts include the activities of the National Development Office and those groups, which have been brought together in regional consolidations, whose operations are considered to be wholly dedicated to the activities of Special Olympics Great Britain. Inevitably the groups which are considered to fall within this definition (as set out in note 21a) will vary from time to time resulting in transfers of funds in or out of the consolidated accounts.

**Funds accounting****(i) Unrestricted fund**

The general fund consists of those funds which are available to spend on activities that further any of the purposes of the Charity.

**SPECIAL OLYMPICS GREAT BRITAIN****Notes to the accounts  
for the year ended 31st December 2022****1. ACCOUNTING POLICIES (continued)****Funds accounting (continued)****(ii) Designated funds**

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

**(iii) Restricted funds**

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**Income**

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The Charity or its subsidiary have entitlement to the funds;
- Any performance conditions attached to the items of income have been met or are fully within the control of the Charity or its subsidiary; and
- There is sufficient certainty that receipt of the income is considered probable and measured reliably.

Specific accounting policies for income recognition are as follows:

**(i) Grants receivable**

Grants receivable are credited to the Statement of Financial Activities on an accruals basis with grants received for specific purposes treated as restricted income.

**(ii) Donations and gifts**

All monetary donations and gifts are credited to the income and expenditure account in the period of receipt. Donations under Gift Aid together with the associated income tax recoveries are credited to the income and expenditure account when the donations are received.

**(iii) Charitable activities**

Incoming resources from charitable activities are accounted for when earned.

**Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources. Salaries have been allocated on the basis of time spent and other cost allocations reflect estimates of the resources consumed by the activity. The main categories of expenditure are as follows:

(i) Fundraising costs are incurred in generating contributions to the Charity. This largely involves actively seeking donors and sponsors, but also includes the costs incurred in holding events by the Charity and activities carried out by individuals that result in funds being raised.

(ii) The costs of charitable activities relate to the Charity's sports programme. This involves training and competitive activities together with 'awareness and promotional' activities which have the main intention of increasing the number of people benefitting from the Charity's activities. The cost of sports kit purchased is partially offset by sales of small amounts of kit and related merchandise.

## SPECIAL OLYMPICS GREAT BRITAIN

**Notes to the accounts  
for the year ended 31st December 2022**

**1. ACCOUNTING POLICIES (continued)****Sporting events**

Income and expenditure relating to specific sporting events are included in the accounts in the financial period during which the event takes place.

**Tangible fixed assets**

Tangible fixed assets are stated at historical cost less accumulated depreciation less any accumulated impairment losses.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Plant, equipment, fixtures and fittings	- 15% p.a. on cost
Computer equipment and software	- 25% p.a. on cost

Assets are capitalised where their useful economic life is expected to be greater than one year.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amounts and are recognised in the Statement of Financial Activities.

**Investments in subsidiaries**

Investments in subsidiaries are recognised at cost less accumulated impairment.

**Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

**Cash and bank**

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours.

**Creditors and provisions**

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Financial instruments**

The Charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, loans from banks and other third parties and loans with related parties. Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Statement of Financial Activities.

**Pension costs**

The Charity contributes to a defined contribution pension scheme. Contributions payable to the scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Operating leases**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the lease term.

## SPECIAL OLYMPICS GREAT BRITAIN

Notes to the accounts  
for the year ended 31st December 2022

## 1. ACCOUNTING POLICIES (continued)

**Taxation**

The company is a registered Charity and therefore is not liable for income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

**Foreign currencies**

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities are retranslated at the rate of exchange ruling at the balance sheet date. All adjustments are taken to the Statement of Financial Activities.

**Critical accounting estimates and judgements**

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results.

The key assumptions concerning the future and key sources of estimation of uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year include:

- estimation of the useful economic life of furniture and office equipment and IT equipment.

## 2. INCOME FROM GRANTS, DONATIONS &amp; LEGACIES

	Unrestricted funds £	Restricted funds £	Total funds Year to 31st Dec 2022 £	Total funds Year to 31st Dec 2021 £
Grants from Sport England	561,033	17,031	578,064	230,260
Grants from Special Olympics International	26,341	58,093	84,434	111,800
Grants from Trusts and Foundations	266,862	32,570	299,432	186,943
Donations	97,059	-	97,059	130,528
Corporate income	-	370	370	33,392
	<u>951,295</u>	<u>108,064</u>	<u>1,059,359</u>	<u>692,923</u>

## 3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds Year to 31st Dec 2022 £	Total funds Year to 31st Dec 2021 £
<b>Sporting events</b>				
Regional events	68,869	-	68,869	46,682
Other events	37,004	-	37,004	-
	<u>105,873</u>	<u>-</u>	<u>105,873</u>	<u>46,682</u>



## SPECIAL OLYMPICS GREAT BRITAIN

Notes to the accounts  
for the year ended 31st December 2022

## 4. EXPENDITURE

	Fundraising	Awareness & promotion	Sports programme	Total Year to 31st Dec 2022	Total Year to 31st Dec 2021
	£	£	£	£	£
<b>Costs of raising funds:</b>					
Fundraising events and activities costs	45,814	-	-	45,814	15,502
Support costs for fundraising activities	198,999	-	-	198,999	91,464
<b>Total cost of raising funds</b>	<b>244,813</b>	<b>-</b>	<b>-</b>	<b>244,813</b>	<b>106,966</b>
<b>Charitable activities:</b>					
Event costs	-	20,587	292,037	312,624	116,707
Sports kit, equipment and training	-	-	217,508	217,508	75,390
<i>General support:</i>					
Salaries and staff costs	-	52,003	480,136	532,139	491,349
Travel and subsistence	-	1,591	19,638	21,229	13,661
Premises expenses	-	-	45,222	45,222	38,027
IT & telephone costs	-	4,122	30,516	34,638	25,113
Printing, postage and stationery	-	16	8,435	8,451	8,984
Entertainment	-	-	2,282	2,282	606
Subscriptions	-	25	222	247	1,245
Sundry expenses	-	-	7,479	7,479	11,832
SOI accreditation fees	-	-	16,765	16,765	11,418
Depreciation	-	-	7,800	7,800	4,733
<i>Governance:</i>					
Legal and professional fees	-	-	31,683	31,683	103,782
Consultancy fees	-	47,624	144	47,768	37,083
Accountancy	-	-	35,427	35,427	34,450
Fees paid to auditors	-	-	24,701	24,701	29,428
Staff recruitment and training	-	-	14,375	14,375	12,989
Bank charges and interest	-	-	14,301	14,301	12,049
<b>Total expenditure on charitable activities</b>	<b>-</b>	<b>125,968</b>	<b>1,248,671</b>	<b>1,374,639</b>	<b>1,028,846</b>
<b>Total expenditure</b>	<b>244,813</b>	<b>125,968</b>	<b>1,248,671</b>	<b>1,619,452</b>	<b>1,135,812</b>

## SPECIAL OLYMPICS GREAT BRITAIN

Notes to the accounts  
for the year ended 31st December 2022

## 5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total funds Year to 31st Dec 2021 £
<b>INCOME</b>			
Grants, donations and legacies	492,365	200,558	692,923
Sponsorship	255,425	-	255,425
Fundraising events and activities	17,013	814	17,827
<b>Charitable activities:</b>			
Sporting events	46,682	-	46,682
Subscriptions and training fees	86,640	-	86,640
Investment income	1,086	-	1,086
Other miscellaneous income	16,296	-	16,296
<b>Total income</b>	<b>915,507</b>	<b>201,372</b>	<b>1,116,879</b>
<b>EXPENDITURE</b>			
<b>Costs of raising funds</b>			
Voluntary income, fundraising events and activities	106,966	-	106,966
<b>Charitable activities:</b>			
Awareness and promotional costs	119,045	7,072	126,117
Sporting events, conferences and training	737,026	165,704	902,730
<b>Total expenditure</b>	<b>963,037</b>	<b>172,776</b>	<b>1,135,813</b>
<b>NET INCOME</b>	<b>(47,530)</b>	<b>28,596</b>	<b>(18,934)</b>
Transfers between funds	-	-	-
<b>NET MOVEMENT IN FUNDS</b>	<b>(47,530)</b>	<b>28,596</b>	<b>(18,934)</b>
Total funds brought forward	968,276	60,929	1,029,206
Balances regarding groups transferred	-	-	-
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>920,746</b>	<b>89,525</b>	<b>1,010,272</b>

## 6. NET INCOME

	Year to 31st Dec 2022 £	Year to 31st Dec 2021 £
Net income is stated after charging:		
Depreciation of tangible fixed assets	7,800	4,733
Rental costs under operating leases:		
Premises costs	20,210	18,480
Auditors' remuneration (including regions):		
Audit fees	10,000	10,000
Non-audit fees	9,998	11,960
Audit - accounts of subsidiary company	4,703	4,453

## SPECIAL OLYMPICS GREAT BRITAIN

Notes to the accounts  
for the year ended 31st December 2022

## 7. STAFF COSTS AND NUMBERS

Staff costs were as follows:	Year to 31st Dec 2022 £	Year to 31st Dec 2021 £
Salaries	551,345	449,199
Social security costs	47,373	41,424
Pension costs	17,812	15,283
	<u>616,530</u>	<u>505,906</u>

Included within the above salary figures for the year ended 31 December 2021 is a settlement amount of £6,917 paid to a former employee. No such payments were made in the year 31 December 2022.

The number of employees who received total employee benefits (excluding employer pension costs) of more than £60,000 is as follows:

	2022	2021
£60,001 - £70,000	1	1
	<u>1</u>	<u>1</u>

During the year, the Charity incurred costs totalling £137,166 (2021: £145,631), including employer's NIC and employer's pension, in respect of key management personnel.

The average monthly number of employees during the period, on the basis of full time equivalents was as follows:

	2022	2021
Key management	2	2
Fundraising and sports development	10	7
Finance and administration	1	1
	<u>13</u>	<u>10</u>

## 8. TANGIBLE FIXED ASSETS

## The Group and the company:

	Computer equipment £	Fixtures & fittings £	Total £
<b>COST</b>			
At 1st January 2022	19,680	1,276	20,956
Additions	7,900	-	7,900
Disposals	-	-	-
At 31st December 2022	<u>27,580</u>	<u>1,276</u>	<u>28,856</u>

## SPECIAL OLYMPICS GREAT BRITAIN

Notes to the accounts  
for the year ended 31st December 2022

## 8. TANGIBLE FIXED ASSETS (continued)

## The Group and the company:

	Computer equipment £	Fixtures & fittings £	Total £
<b>DEPRECIATION</b>			
At 1st January 2022	7,741	637	8,378
Charge for period	7,608	192	7,800
Eliminated on disposal	-	-	-
At 31st December 2022	<u>15,349</u>	<u>829</u>	<u>16,178</u>
<b>NET BOOK VALUE</b>			
At 31st December 2022	<u>12,231</u>	<u>447</u>	<u>12,678</u>
At 31st December 2021	<u>11,939</u>	<u>639</u>	<u>12,578</u>

## 9. FIXED ASSETS - INVESTMENTS

The Charity holds 100% of the share capital of its subsidiary company SOGB Promotions Limited (company no. 04399613), a company registered in England and Wales. SOGB Promotions Limited pays all of its taxable profits to the Charity under the gift aid scheme.

The total gift aid donation paid from the profits in the year was £308,378 (2021 - £172,453). A summary of its income and expenditure, assets, liabilities and funds is as follows:

	2022 £	2021 £
Revenue - grants and sponsorship	402,118	255,425
Expenditure - administrative expenses, including donations to SOGB	(402,118)	(255,425)
Total comprehensive income	<u>-</u>	<u>-</u>
Total assets	168,555	183,815
Total liabilities	(168,966)	(184,226)
Net liabilities	<u>(411)</u>	<u>(411)</u>

## 10. DEBTORS

	The Group		The Company	
	2022 £	2021 £	2022 £	2021 £
Due from subsidiary	-	-	128,350	141,772
Other debtors	9,238	4,400	9,238	4,400
Prepayments and accrued income	63,752	63,267	63,752	57,017
All debtors are due within one year	<u>72,990</u>	<u>67,667</u>	<u>201,340</u>	<u>203,189</u>

## 11. CASH AT BANK AND IN HAND

	The Group		The Company	
	2022 £	2021 £	2022 £	2021 £
Held by national office	572,624	485,709	404,068	308,144
Held by regions	1,054,387	1,166,433	1,054,387	1,166,433
	<u>1,627,011</u>	<u>1,652,142</u>	<u>1,458,455</u>	<u>1,474,577</u>

## SPECIAL OLYMPICS GREAT BRITAIN

Notes to the accounts  
for the year ended 31st December 2022

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	The Group		The Company	
	2022	2021	2022	2021
	£	£	£	£
Loans and overdrafts	42,434	24,082	42,434	24,082
Other creditors	245,498	250,507	208,882	225,387
Accruals and deferred income	173,842	291,608	169,842	274,275
	<u>461,774</u>	<u>566,197</u>	<u>421,158</u>	<u>523,744</u>

Within accruals and deferred income is deferred income of £147,864 (2021 - £263,648). This is comprised of £70,773 (2021 - £56,413) relating to future sporting events, sponsorship income of £Nil (2021: £13,333) and grant income of £106,881 (2021 - £193,902). In the year, £263,648 (2021 - £64,845) of income was released into revenue in the Statement of Financial Activities.

13. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR	The Group		The Company	
	2022	2021	2022	2021
	£	£	£	£
Loans and overdrafts	114,381	155,918	114,381	155,918
	<u>114,381</u>	<u>155,918</u>	<u>114,381</u>	<u>155,918</u>

The loan of £156,815 (2021 - £180,000) is repayable in monthly instalments over 5 years. Interest is payable on the loan at 7% per annum with the first year being interest free.

14. FUNDS	Balance at 1st January 2022	Increases	Decreases	Transfers	Balance at 31st Dec 2022
UNRESTRICTED FUNDS	£	£	£	£	£
<b>The company</b>					
General - national office	(323,840)	1,198,625	(982,828)	-	(108,043)
General - regions	1,225,099	410,101	(387,644)	(64,826)	1,182,730
Designated - National Grid Development	19,899	-	-	-	19,899
	<u>921,158</u>	<u>1,608,726</u>	<u>(1,370,472)</u>	<u>(64,826)</u>	<u>1,094,586</u>
<b>The group</b>					
General - national office	(323,840)	1,198,625	(982,828)	-	(108,043)
General - regions	1,225,099	410,101	(387,644)	(64,826)	1,182,730
Designated - National Grid Development	19,899	-	-	-	19,899
	<u>921,158</u>	<u>1,608,726</u>	<u>(1,370,472)</u>	<u>(64,826)</u>	<u>1,094,586</u>
Subsidiary reserves	(411)	402,118	(402,118)	-	(411)
	<u>920,747</u>	<u>2,010,844</u>	<u>(1,772,590)</u>	<u>(64,826)</u>	<u>1,094,175</u>

The designated National Grid Development fund relates to the Charity's previous partnership with National Grid who helped the Charity establish itself as a lead sports organisation for people with intellectual disabilities in Great Britain by providing small grants to SOGB grass-roots clubs in order to develop and create opportunities for athletes at a local level.

## SPECIAL OLYMPICS GREAT BRITAIN

Notes to the accounts  
for the year ended 31st December 2022

## 14. FUNDS (continued)

Within the year ending 31 December 2021 the National Office took out a managed Covid-19 loan to help lessen the impact of the pandemic. This loan is repayable in instalments over 5 years.

	Balance at 1st January 2022	Increases	Decreases	Transfers	Balance at 31st Dec 2022
RESTRICTED FUNDS	£	£	£	£	£
The company and the group					
Athlete Leadership	22,442	13,134	(31,467)	-	4,109
Inclusive Sport Project/NDSO	-	44,454	(44,454)	-	-
MATP	-	5,000	(5,000)	-	-
Network Development	45,532	-	(45,532)	-	-
Play Unified Sports Project	18,566	21,267	(19,140)	-	20,693
Safeguarding	(174)	8,379	(8,205)	-	-
SNF Sport Evaluation	2,397	-	(1,442)	-	955
Unified Schools	762	15,830	-	-	16,592
	<u>89,525</u>	<u>108,064</u>	<u>(155,240)</u>	<u>-</u>	<u>42,349</u>

Within the year, funding was received from Special Olympics International (£7,641) and United Airlines (£5,123) for the Athlete Leadership project. Corporate income (£370), was also raised within the year. The Athlete Leadership project aims to prepare athletes for leadership roles inside and outside the movement and to educate people without disabilities on how to make this happen.

The funding of the 'Inclusive Sport Project' was extended within the year. This project aims to develop the inclusion in sport of people with intellectual disabilities. Income was received from Sport England (£17,030) Rexona (£25,424) and Swim England (£2,000). This grant has been received via Sport England's National Disability Sport Organisation funding (NDSO).

The Motor Activities Training Programme (MATP) is a unique programme for athletes of all ages with profound intellectual disabilities and complex needs. The programme provides meaningful sport and physical activity for all to access.

In the previous year the Charity received income of £70,000 from The Social Investment Business Ltd. This amount is solely for the purpose of supporting the cost of employing two Network Development Managers.

The Play Unified Sport Project aims to encourage joint activities by persons with and without intellectual disabilities. This is funded by £13,596 from ESPN, £2,524 from World Wrestling Entertainment and £5,147 from UPS.

The safeguarding fund received income of £8,379 from Porticus within the year. This income is to increase awareness about healthy relationships and safeguarding.

The SNF Sport Evaluation project is a monitoring and evaluation programme focused on measuring athlete well-being and determining how best coaches can facilitate positive health-related outcomes.

Special Olympics Unified Schools brings together people with and without intellectual disabilities to work across a range of different sporting activities to promote social inclusion. During the year funding of £15,830 was received from Hasbro for this programme.

## SPECIAL OLYMPICS GREAT BRITAIN

Notes to the accounts  
for the year ended 31st December 2022

15. COMPARATIVE MOVEMENTS IN FUNDS	Balance at 1st January 2021	Increases	Decreases	Transfers	Balance at 31st Dec 2021
<b>UNRESTRICTED FUNDS</b>					
<b>The company</b>	£	£	£	£	£
General - national office	(258,934)	613,212	(678,118)	-	(323,840)
General - regions	1,207,722	219,173	(201,796)	-	1,225,099
Designated - National Grid Development	19,899	-	-	-	19,899
	<u>968,687</u>	<u>832,385</u>	<u>(879,914)</u>	<u>-</u>	<u>921,158</u>
<b>The group</b>					
General - national office	(258,934)	613,212	(678,118)	-	(323,840)
General - regions	1,207,722	219,173	(201,796)	-	1,225,099
Designated - National Grid Development	19,899	-	-	-	19,899
	<u>968,687</u>	<u>832,385</u>	<u>(879,914)</u>	<u>-</u>	<u>921,158</u>
Subsidiary reserves	(411)	196,250	(196,250)	-	(411)
	<u>968,276</u>	<u>1,028,635</u>	<u>(1,076,164)</u>	<u>-</u>	<u>920,747</u>
	Balance at 1st January 2021	Increases	Decreases	Transfers	Balance at 31st Dec 2021
<b>RESTRICTED FUNDS</b>					
<b>The company and the group</b>	£	£	£	£	£
Athlete leadership	-	32,338	(9,896)	-	22,442
Inclusive Sport Project/NDSO	22,202	46,172	(68,374)	-	-
MATP	23,802	-	(23,802)	-	-
Network Development	-	70,000	(24,468)	-	45,532
Play Unified Sports Project	-	31,399	(12,833)	-	18,566
Safeguarding	-	5,256	(5,430)	-	(174)
SNF Sport Evaluation	-	2,397	-	-	2,397
Unified Schools	14,925	13,810	(27,973)	-	762
	<u>60,929</u>	<u>201,372</u>	<u>(172,776)</u>	<u>-</u>	<u>89,525</u>
<b>16. ANALYSIS OF NET ASSETS BETWEEN FUNDS</b>					
	Tangible Fixed Assets	Current Assets	Current Liabilities	Long term Liabilities	Total
	£	£	£	£	£
<b>Restricted funds</b>					
Athlete leadership	-	5,200	(1,091)	-	4,109
Inclusive Sport Project/NDSO	-	11,165	(11,165)	-	-
MATP	-	1,827	(1,827)	-	-
Network Development	-	1,490	(1,490)	-	-
Play Unified Sports Project	-	20,693	-	-	20,693
Safeguarding	-	1,009	(1,009)	-	-
SNF Sport Evaluation	-	955	-	-	955
Unified Schools	-	16,592	-	-	16,592
	<u>-</u>	<u>58,931</u>	<u>(16,582)</u>	<u>-</u>	<u>42,349</u>
<b>Unrestricted funds</b>	12,678	1,641,070	(445,192)	(114,381)	1,094,175
	<u>12,678</u>	<u>1,700,001</u>	<u>(461,774)</u>	<u>(114,381)</u>	<u>1,136,524</u>

## SPECIAL OLYMPICS GREAT BRITAIN

Notes to the accounts  
for the year ended 31st December 2022

## 17. RETIREMENT BENEFIT SCHEME

The Charity operates a defined contribution pension scheme for all qualifying employees. These assets of the scheme are held separately from those of the Charity in an independently administered fund.

The charge to the Statement of Financial Activities in respect of defined contribution schemes was £17,812 (2021 - £15,283).

## 18. TRUSTEES

The Directors (who are also Trustees) did not receive any remuneration for their services during the current or previous period. In the year there were travel and subsistence costs reimbursed to Trustees of £859 (2021 - £Nil).

## 19. FINANCIAL INSTRUMENTS

	The Group		The Company	
	2022	2021	2022	2021
	£	£	£	£
<b>Financial assets</b>				
Financial assets at fair value through profit or loss	1,627,011	1,652,142	1,458,455	1,474,577
Financial assets that are debt instruments measured at amortised cost	9,238	4,400	137,588	146,172
	<u>1,636,249</u>	<u>1,656,542</u>	<u>1,596,043</u>	<u>1,620,749</u>
<b>Financial liabilities</b>				
Financial liabilities measured at amortised cost	<u>271,476</u>	<u>278,467</u>	<u>230,860</u>	<u>246,328</u>

Financial assets measured at fair value through profit or loss comprise bank and cash in hand.

Financial assets that are debt instruments measured at amortised cost include amounts due from subsidiary companies, other debtors, and accrued income.

Financial liabilities measured at amortised costs comprise bank overdrafts, amounts due to group companies other creditors and accruals.

## 20. RELATED PARTY TRANSACTIONS

The Charity has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

There were no other related party transactions requiring disclosure in either the current or prior years.



## SPECIAL OLYMPICS GREAT BRITAIN

Notes to the accounts  
for the year ended 31st December 2022

## 21. REGIONS AND THEIR GROUPS

The regions and groups accredited by Special Olympics Great Britain are as follows:-

## a. Branches

Regions and their groups whose operations are considered to be wholly dedicated to the activities of Special Olympics and whose results and balances should therefore be included in these consolidated accounts, are as follows:-

**YORKS/HUMBERSIDE**

City of Hull  
City of York  
Dearne Valley  
North Yorkshire  
Sheffield  
Wakefield

**NORTH WEST**

Bury  
Cheshire East  
Cheshire North & West  
Ellesmere Port, Chester & Neston  
Greater Manchester  
Merseyside

**EASTERN**

East Hertfordshire  
Norfolk  
Peterborough  
St. Albans  
Suffolk

**WEST MIDLANDS**

City of Birmingham  
Coventry  
North Shropshire  
North Staffordshire  
Redditch  
Sandwell  
Solihull  
Stafford  
Sutton Coldfield  
West Midlands Golf  
West Midlands Ski  
Wolverhampton  
Worcestershire

**EAST MIDLANDS**

Derbyshire  
East Midlands Equestrian Group  
Leicestershire & Rutland  
Lincolnshire

**NORTHERN**

Gateshead, Tyne and Wear  
Skelton/Cleveland  
Sunderland  
Teesdale

**SOUTH EAST**

Brighton & Hove  
Eastbourne  
Hastings & Rother  
South East Region Ski  
Surrey

**WALES**

Cardiff and Vale  
North East Wales  
Wrexham Athletics  
Wrexham Multisport  
Powys  
Swansea NPT  
West Wales

**SOUTHERN**

Bournemouth & District  
Isle of Wight  
Jersey  
South East Hampshire

**GREATER LONDON**

Camden  
North London

**SOUTH WEST**

Cornwall  
Exeter & District  
North Devon (Barnstaple)  
Plymouth & District

**SCOTLAND**

The branches in Scotland, which are: Dumfries & Galloway, Grampian, Highland, Lothian, Scotland West and Tayside, are recognised as Scottish charities and report to the Office of the Scottish Charity Regulator, in line with Scottish Charity law.

## SPECIAL OLYMPICS GREAT BRITAIN

Notes to the accounts  
for the year ended 31st December 2022

## 22. REGIONS AND THEIR GROUPS (continued)

## b. Associates

Those groups that are accredited by Special Olympics Great Britain, but whose activities and accounts include the support of many other charities and are therefore not included in these consolidated accounts are as follows:-

**SOUTHERN**

Basingstoke  
Electric Eels (Windsor)  
Guernsey Special Gym Club  
Reading Cygnets  
Southampton OTARS  
SNUGS (Milton Keynes)

**NORTH WEST**

Blackpool Polar Bears  
Bryn Specials Badminton Club  
Rossendale Special Ski Club

**SOUTH EAST**

South East Kent

**NORTHERN**

Beamish Dynamos (North Durham)  
Northern Region Judo

**SCOTLAND**

Forth Valley

**YORKS/HUMBERSIDE**

Able2 Pontefract  
BKS Athletics  
Borough of Kirklees  
Bradford Disability Sport & Leisure  
Harrogate Gateway FC  
Leeds Stars  
Pontefract Collieries FC  
York Tennis Ability

**SOUTH WEST**

Bristol Sharks

**WEST MIDLANDS**

Midland Mencap

**EASTERN**

Essex