Special Olympics New Zealand

2025 Annual Report

Special Olympics Athlete Oath

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.

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Special Olympics New Zealand

2025 Annual Report

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Our Supporters

Major Funders

Sport New Zealand
Pub Charity
Freemasons Charity
NZCT NZ Community Trust
Holdsworth Charitable Trust
Pelorus Trust

Funders

The Lion Foundation
DATACOM
Four Winds Foundation
Oxford Sports Trust Inc. Assisting the Community
grassroots trust
Aotearoa Gaming Trust
Foundation North Pūtea Hāpai Oranga Funding to Enhance Lives
Kiwi Gaming Foundation Ltd
Trust Aoraki
Mainland Foundation Proud to Support Our Community
Trust Waikato Te Puna o Waikato
We Care Community Trust Limited
Air Rescue and Community Services
grassroots trust central
Special Olympics New Zealand Foundation
Akarana Community Trust
Christchurch City Council
North & South Trust
AIA

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

Message from the Chair

Tēnā koutou katoa,

Across our 42 clubs, much of the year was focused on preparing for the 2025 National Summer Games. This required a significant commitment of time, energy, and resources. I want to acknowledge the dedication of our club administrators, coaches, and volunteers who made this possible, not only for the athletes who attended the Games but for all athletes across our clubs. Their work goes far beyond training and organising events; they mentor, support, and encourage our athletes at every step.

Having coached Special Olympics athletes for over 27 years, I know firsthand the effort that happens behind the scenes. The many hours given by volunteers make these opportunities possible. The reward is witnessing the pride, joy, and growing confidence of our athletes as they participate and succeed, a powerful reminder of why this work matters.

Early in 2025, we watched with pride as our winter sports athletes represented New Zealand at the World Winter Games in Turin, Italy. A team of seven skiers, two snowboarders, and six support staff travelled to compete on the global stage. They returned with outstanding performances and personal achievements, as well as friendships, stories, and memories that will last a lifetime. Moments like these remind us what is possible when athletes are given the opportunity to pursue their potential.

The pinnacle of the year was undoubtedly the 2025 National Summer Games. For me personally, hosting the Games in my home city of Christchurch made the occasion particularly meaningful. For many years there had been a strong desire to see the Games return to Christchurch following the devastating earthquakes of 2010 and 2011. In 2025, that finally became a reality.

With new and revitalised sporting facilities across the city, Christchurch was once again ready to host an event of this scale, and it delivered in every sense. The Games brought together athletes, families, volunteers, and supporters from across the country in a celebration of sport, determination, community, and inclusion. Seeing our athletes compete with such pride and enthusiasm was a powerful reminder of what our organisation stands for and the impact these Games have on everyone involved.

I am pleased to report that we concluded 2025 in a sound financial position. Despite ongoing economic pressures and a challenging funding environment, the prudent management and dedicated efforts of Fran and her team enabled us to achieve a modest surplus for the year. This outcome would not have been possible without the continued support of our partners and funders. In particular, we extend our sincere thanks to Sport NZ, the Holdsworth Trust, our grant funders, and the many organisations and individuals who continue to invest in our work. Their support enables us to keep creating meaningful opportunities for athletes throughout New Zealand.

At each Board meeting, we are reminded of our core purpose: to enrich the lives of people with an intellectual disability through sport. This purpose guides our decisions and ensures we continue to build a strong foundation for the future, expanding opportunities for athletes and providing the experiences they deserve. A key focus this year has been strengthening our governance capability to support the organisation's strategic direction. To ensure the Board has the right mix of skills and experience, we welcomed two new members: Avan Lee, an Appointed Director with strong commercial expertise, and Crystal Kaiwai, an Emerging Director bringing expertise in digital marketing and brand building.

I would like to thank all Board members for their dedication and leadership over the past year. Their collective efforts have been central to our ongoing progress and success. A key highlight of the year was the renewal of Governance Mark, a certification awarded by Sport NZ that recognises organisations with robust strategies and structures demonstrating best-practice governance. Achieving this accreditation reflects our commitment to excellence and positions us for continued success.

My deep appreciation goes to our CEO, Fran Scholey, and her entire national team. The past year placed significant demands on the organisation, yet the team remained focused and committed, delivering an outstanding programme of activities and events nationwide. Their professionalism, dedication, and unwavering support for our athletes continue to drive the organisation forward and make a meaningful difference in the community we serve.

Finally, and most importantly, I want to thank the volunteers, coaches, supporters, and club leaders who are the heart of our organisation. Your energy and passion create life-changing opportunities. Because of your dedication, our athletes do more than compete and improve in their sport, they gain confidence, form friendships, and feel a true sense of belonging.

Ngā mihi maioha

Al Robson
Chair

Message from the CEO

2025 has been a defining and deeply inspiring year for Special Olympics in New Zealand, one that has demonstrated the strength of our movement, the resilience of our community, and the extraordinary potential of our athletes.

At the heart of this year has been our collective focus on connection, participation, and preparing for a milestone moment: the 2025 National Summer Games in Christchurch.

While I won't go into too much detail here, I would like to acknowledge the dedicated sections throughout this annual report that highlight the progress and impact of each of our key workstreams.

Increased Participation

Growing participation remains at the heart of our work, and in 2025 we made important progress in expanding both access and opportunity.

Across our network of clubs, athletes continued to engage in regular training and competition, supported by dedicated volunteers and coaches. Alongside this, we have continued to evolve our sport offerings to better meet the needs of our community, recognising that participation looks different for every athlete.

A key focus this year has been pilots for our Young Athletes and Schools Programmes, creating earlier entry points into the movement and strengthening connections with educators and whānau. These programmes are critical in building into the Special Olympics club pathway with confidence, capability, and lifelong engagement in sport. We also reviewed the Athlete Leadership Programme which has provided us with valuable insights and actions to further strengthen our athlete voice, opportunity and framework.

Strengthening Sport Pathways

In 2025, we have taken meaningful steps toward creating clearer, more inclusive sport pathways for people with an intellectual disability.

Central to this has been our work alongside National Sporting Organisations and disability sector partners, where we are providing leadership and expertise to support more inclusive delivery models. This is not just about access, it is about quality, safety, and sustainability of experience.

We have also focused on strengthening our club network by supporting local delivery through resources, training, and connection. Our 42 clubs are the foundation of our movement, and ensuring they are supported, alongside our athletes ensures consistent and meaningful opportunities to participate, progress, and succeed.

Building Organisational Capability

To deliver on our ambitions, we recognise the importance of being a strong, resilient, and forward-looking organisation.

In 2025, we have made progress in strengthening our organisational capability across several key areas:

- **Revenue sustainability:** We have continued to diversify our funding streams and build partnerships that support long-term impact, ending the year with a commercial revenue strategy that will be implemented in 2026.

- **Brand and profile:** Through the visibility of our athletes, programmes, and National Summer Games, we have strengthened awareness of our purpose and impact across New Zealand. In particular I would like to thank Mike and the team at Novus Glass, your commitment to raising the National Summer Games via radio, social and digital billboards have put inclusion at the front of everyone's minds! Thank you!
- **Data and insights:** We launched alongside Sport NZ, the first Voice of Participant survey, ensuring we are becoming a more data-informed organisation to help guide our decisions.

National Summer Games – A Defining Moment

The National Summer Games was a defining moment for our organisation and our community.

The scale of planning and preparation throughout 2025 has been significant, with staff, volunteers, clubs and partners working collectively to deliver a world-class event. More than a competition, the Games represented a national platform for inclusion where athletes were celebrated, communities come together, and perceptions challenged.

It was an honour to address the 5,000 people that attended the opening ceremony and talk about inclusion doesn't happen by chance, it happens when people decide it matters! Our movement is built upon ensuring we tell our story, so inclusion because forefront.

Thank you again to our clubs – the fundraising efforts were extraordinary, but we also acknowledge the prior years preparation and build up to allow our athletes to shine!

To the NSG events team: Liz Fitzgerald, Anna Bastin, Hannah McNally, Bridie Chetwin-Kelly and Stephen Berryman you delivered something truly incredibly special. Thank you feels so inadequate for your talent and time. The care, planning, and passion that went into these Games was evident in every venue, every event, and every smile.

Organisational Reflection and Evolution

This year has also required us to reflect on how we work and where we focus our effort.

As we align to our strategic direction, we have reviewed priorities, and ways of working to ensure we are best positioned to serve our community. These shifts are not always easy, but they are necessary to ensure we remain relevant, effective, and sustainable.

Inclusion is not achieved through intention alone it is built through action, partnership, and persistence. Every training session, every programme, every conversation contributes to a more inclusive Aotearoa, New Zealand.

To our athletes, I thank you for your courage, leadership, and determination. You are the heart of Special Olympics. Over the past year, you have shown us bravery and courage, determination, joy and pride. Every race you finished, every routine you completed, every personal best you achieved mattered. You reminded us that success is not only about medals, but also about heart, effort, resilience, and believing in yourself.

To our clubs, volunteers and partners thank you for your commitment and belief in what we do in ensuring every opportunity for athletes and families to be part of something special becomes a reality.

To the Board of Trustees I thank you for your support, governance, guidance, and ongoing commitment to ensuring the organisation remains focused, sustainable, and true to its purpose.

To our staff, the impact we see across our communities doesn't happen by chance, it happens because of your commitment, your care, and your willingness to go above and beyond every day. Whether supporting athletes, working alongside clubs, building partnerships, or strengthening our organisation behind the scenes, your work matters deeply.

I am incredibly grateful for the energy everyone brings, the standards you hold, and the way you support one another. Together, you are shaping an organisation that continues to grow in impact, relevance, and connection to the communities we serve.

Together, we are building a future where everyone has the opportunity to participate, belong, and thrive.

Fran Scholey
Chief Executive
Special Olympics New Zealand

Staff

Fran Scholey
Chief Executive Officer

Josie Fitzsimons
Community & Participation Manager

Mitchell Rodes
Partnership & Sport Manager

Liz Fitzgerald
Events Director

Joshua Fransen
Office & Operations Administrator

Rachel Goodin
Young Athletes Lead

Robert Kuus
Games Management System Operator

Mark Davies
Finance & Funding Administrator

Louisa Picker
Marketing & Communications Officer

Sarah Dalton
Social Media Assistant

Rachel Pooch
Learning & Resource Development Lead - Strengthen & Adapt

Stephen Berryman
Healthy Athletes Programme Manager

Coen Lammers
Media Manager - 2025 National Summer Games

Anna Bastin
Event Manager - 2025 National Summer Games

Hannah McNally
Operations & Logistics Manager - 2025 National Summer Games

Bridie Chetwin-Kelly
Volunteer Manager - 2025 National Summer Games

Regional Sports Coordinators

North Island

Matt de Jardine
Regional Sports Coordinator Central North Island & Upper North Island Lead

Chante Du Plessis
Regional Sports Coordinator North Shore and Northland Region

Sophie Leveridge
Regional Sports Coordinator Central and West Auckland

Andy Napier
Regional Sports Coordinator South Auckland

Steve Lyster
Regional Sports Coordinator Lower North Island – West

Benjamin Wallace
Regional Sports Coordinator Lower North Island – East

South Island

Chris Moffitt
Regional Sports Coordinator Lower South Island

Paula Winsor
Regional Sports Coordinator Upper South Island

Board of Trustees

Al Robson
Chair

Erica Amon
Deputy Chair

Peter Taylor
Appointed Trustee

Simone Kokaua
Elected Trustee

Anne Cheetham
Elected Trustee

Scott Moran
Appointed Trustee

Ryan Smith
Athlete Representative

Avan Lee
Appointed Trustee

Crystal Kaiwai
Emerging Director

Governance

Role of the Board

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

- ensures the organisation complies with all legal and constitutional requirements
- sets strategic direction and priorities
- sets high-level policies and management performance expectations
- identifies and oversees the management of risk
- monitors and evaluates organisational performance

The Board's focus for the year

After refreshing the Strategic plan in 2024 for 2025-2035, the Board focused much of the year in ensuring foundations were in place to make progress on the objectives:

- Increased participation
- Strengthen Sport Pathways
- SONZ Capability

An important foundation is ensuring SONZ has a strong brand recognition and reputation. This connects to the objective of increasing revenue streams as having a strong story to tell is the key to attracting support.

The other big focus of course, was the National Summer Games – of course the highlight of the 4 year cycle, but also provides a great opportunity to grow brand awareness and look for new partnerships.

Therefore Board discussions were had around brand recognition and how it is measured, Data and Insights and a Commercial Revenue Strategy.

After a successful National Summer Games, and some of the aforementioned work, we believe the organisation is in a strong position to begin to leverage off those foundations.

Governance Mark

Early in the year, the Board were assessed for Governance Mark certification, which is Sport NZ's assessment of the quality of our Governance disciplines. Since our first certification in 2022, the programme requirements had lifted, and we were pleased to be awarded the certification again (with minimal areas to address). This certification not only ensures we are working efficiently and appropriately as a Board, but it also ensures our major funder, Sport NZ, that we are worthy of support.

In addition to this, Al was asked to be the plenary speaker and run a workshop at the Special Olympics Asia Pacific Leaders Conference in Bangkok. Both were based around strengthening governance practice in Asia Pacific by sharing lessons from the New Zealand experience. This once again illustrates the standing of SONZ in the region.

Athlete Welfare

Ensuring our athletes, participants, and wider community are kept safe, and know where to go and what to do if they don't feel safe is a priority for the organisation. The Board has continued to engage in the development of the Participant Protection Framework, including understanding the new Sport Integrity Code. We were pleased to be invited by the Sport Integrity Commission to be one of four pilot organisations.

The Athlete Voice

Continued to focus on ensuring the Athlete Voice is heard and influences the way Special Olympics events run lead by Ryan Smith. There was a review of the Athlete Leadership Council supported by our Sport NZ intern Nate Kenah resulting in an increase in the number of representatives. The athletes provided a number of suggestions that were incorporated into the National Summer Games.

Workplace Culture

Workplace culture has continued to be a focus for our CEO and Board with both internal staff engagement surveys, and the Sport NZ Diversity and Inclusivity surveys showing both improvements internally, and higher than the sector averages in this area. We know this leads to improved employee engagement, productivity, retention, and overall business performance which we hope our clubs and athletes will benefit from.

Trustee Changes

A vacancy (due to the updated Deed) for another appointed member was advertised in December 2024 for an early 2025 recruitment process. There was high interest with a large number of applicants of high standard, which goes to show how highly regarded Special Olympics New Zealand is.

We were pleased to appoint Avan Lee to the role. Avan came with a depth of experience in the sports sector. Avan has worked in management roles in professional rugby for the last 17 years, with the last 10 years as CEO of the Hurricanes Super Rugby Franchise.

In addition, we were pleased to appoint an Emerging Director, Crystal Kaiwai for a 2 year term. This provided us with an opportunity for succession planning, but also for the organisation to benefit from Crystal's important skills in brand, marketing and digital transformation within the organisations she has worked for.

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 Special Olympics New Zealand we currently have three specialised committees. The Finance, Audit and Risk Committee overseeing the critical Board functions of financial reporting and identifying and monitoring organisational risks. The second committee is the Sports Committee whose objective is to assist the Board in discharging its responsibilities relative to Sports team selections for international events and supporting strategic sports initiatives.

A new committee was formed during 2024 – the Remuneration Committee whose role is to assist the Board in overseeing the CEO appointment, performance and remuneration and establishing effective and objective remuneration policies and practices for the organisation.

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

Sports Committee

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

Remuneration Committee

- Erica Amon (Chair)
- Anne Cheetham
- Al Robson

Attendance at Board Meetings

Trustee	7 March #	9 April	14 May	18 July #	26 Sept	Short sign off Budget 20 Oct	21 Nov
Al Robson	✓	✓	✓	✓	✓	✓	✓
Erica Amon	✓	✓	✓	✓	Apology	Apology	✓
Peter Taylor	✓	✓	✓	✓	✓	✓	✓
Simone Kokaua	✓	✓	✓	Apology	✓	✓	✓
Anne Cheetham	✓	✓	✓	✓	✓	✓	✓
Scott Moran	✓	✓	✓	✓	✓	✓	✓
Avan Lee	✓	✓	✓	✓	✓	✓	✓
Crystal Kaiwai	✓	✓	✓	✓	✓	✓	✓
Ryan Smith	✓	✓	✓	✓	✓	N/A	✓

Zooms unless #, # = face-to-face, N/A = Not applicable

Interests Register

Board Member	Organisation	Active Interests
Al Robson	Special Olympics Canterbury HLSB Ltd- Food and Health Standards, Auditing Solutions, & Food Safety Quality Solutions NZ Ltd	Volunteer and Coach at SO Canterbury Family member and volunteer coach at SO Canterbury Director
Anne Cheetham	Cancer Society Special Olympics New Zealand	Volunteer Fundraising Co-ordinator Special Olympics Kapiti Chair LNI Regional Trust
Erica Amon (Deputy Chair)	ConneXu Hamilton Golf Club Navigator Limited	Trustee Board Member Partner
Peter Taylor	Clare Capital Special Olympics New Zealand Foundation	Employee Board Member - Chair
Ryan Smith	Special Olympics Manawatū Special Olympics New Zealand	Athlete Representative of Lower North Island Council Committee Manawatū Committee Athlete Representative Chairperson of Manawatū Athlete Leaders Council Chair - Special Olympics Athlete Input Council Athlete Representative to the Board
Scott Moran	Moran Law	Director
	IHC Group/IHC Foundation	Legal Adviser
	New Zealand Football	Executive Committee Member (and Vice President)
Simone Kokaua	Special Olympics Waikato	Volunteer, Deputy Chair, Basketball coach, Athlete Mentor, Family member of athlete
Avan Lee	Hurricanes	Employee (ended Dec 2025)
Crystal Kaiwai	Outward Bound	Employee

P&L Board Cost Centre

Special Olympics New Zealand
For the year ended 31 December 2025

Account	2025
Income	
Grants & Sponsorship [1]	15,219
Total Income	**15,219**
Gross Profit	**15,219**
Operating Expenses	
Personnel [2]	13,219
Administration	180
Professional Fees [3]	3,000
Travel [4]	5,477
Accommodation & Meals	1,103
Event Costs	208
Memberships & Subscriptions [5]	6,453
Total Operating Expenses	**29,641**
Net Profit	**(14,422)**

1 Sport NZ grant towards Governance Mark and Advocacy
2 Governance Mark Assessment work by Hilary Poole
3 Payment to Capital Football for NSO RST Online Casino Gambling Bill advocacy fund contribution
4 Board airfares
5 BoardPro & BoardWide annual subscription

Special Olympics
New Zealand Foundation

About the Foundation

Established in 2017, the Special Olympics New Zealand Foundation is dedicated to securing the future of Special Olympics New Zealand, ensuring that individuals with intellectual disabilities across Aotearoa, New Zealand, have access to life-changing programmes and opportunities for future generations. Every gift and donation becomes part of a lasting endowment, growing over time to create a lasting source of funding. This means that every contribution – large or small – helps build a future where inclusion, empowerment, and opportunity are always within reach.

Our Mission

Creating financial security: We build and manage a strong investment portfolio, ensuring long-term stability for Special Olympics New Zealand.

Fueling impact: Our returns from our professional managed investments directly fund crucial grass roots programmes that empower and support the intellectually disabled community.

Our Progress

Over the past 12 months, our Trustees have worked hand-in-hand with the Foundation's Fundraising Manager, Special Olympics New Zealand staff and Board members to turn vision into action.

Highlights include:

Focusing on strengthening key donor channels: With a clear strategy in place, our focus has shifted to execution. This has centred on two priorities, better communicating the impact supporters can have on the future of SONZ, and making it easier for people to engage with the Foundation. We are seeing encouraging growth across a number of donation channels, alongside stronger relationships with clubs and alumni, helping to lift awareness of the Foundation and its role. In addition, we are beginning to see momentum build through our free online will platform, EveryWill (formerly Gathered Here), and we sincerely thank those who have chosen to leave a gift in support of our future.

Driving financial growth: Our investment portfolio, professionally managed by JBWere, continues to deliver strong, sustainable returns in line with our Strategic Investment Policy. For the year ending 31 December 2025, the Foundation achieved a return of 9.6%, down on the prior year's strong 13.0% result but continue to perform above benchmarks. This performance reflects the benefits of a disciplined, long-term investment approach, which has the potential to generate materially stronger outcomes than holding funds in low-yielding term deposits over time. These returns strengthen the Foundation's ability to provide enduring support for our athletes and programmes.

Development of an Alumni programme: An important focus for the Foundation is strengthening relationships with the athletes, trustees, and supporters who have contributed to SONZ over time. Building and maintaining this network enables us to stay connected, share stories, and recognise the ongoing impact of their involvement. We began this initiative at the 2025 National Summer Games, hosting a function that brought together past and present athletes and trustees. It was great to see so many who have contributed over the years come together to celebrate their involvement and reconnect with the Foundation.

The Year Ahead

Building on this strong foundation, our focus for 2026 is on continued execution of our strategy. This includes strengthening relationships with potential donors, telling impactful stories in more relevant and engaging ways, and continuing to develop our Alumni programme.

Key priorities include:

Growing our donor network: We will continue to strengthen stewardship through more personalised communication, including targeted engagement initiatives such as regional alumni events. This will be supported by regular newsletters, consistent social media storytelling, and clear communication of our impact.

Continue storytelling and outreach: Our communications approach will remain focused on telling meaningful, story-driven content that showcases the real-life impact of donations and support.

Expanding gifts in wills and major giving: Growing gifts in wills and major giving is a key priority for the Foundation. We will take a more proactive and targeted approach to identifying and engaging major donors and prospective bequestors. While continuing to build and scale channels such as the free online will platform, EveryWill.

Join Us in Making a Difference

Our work is only possible through the generosity and commitment from people like you. Together, we can build a future where every individual with an intellectual disability has the opportunity to thrive.

If you'd like to be part of this legacy, please visit **www.sonzf.org.nz** or contact us at **donate@sonzf.org.nz** - we would love to hear from you.

Chris Green
Fundraising Manager

Trustees

The Foundation is governed by a Trust Board who collectively contribute a wealth of commercial, governance, and community experience.

Peter Tayor

Chair Peter brings corporate finance experience, with a background spanning investment banking, venture capital and private equity. He provides skills in capital raising, financial analysis, value creation and strategic advisory. He is a Trustee of the Special Olympics New Zealand Board and has represented New Zealand at three Olympic Games.

Grant Quinn (QSM)

Founder of Special Olympics New Zealand in 1983, Grant has dedicated over 30 years of services to the Special Olympics. From a Trustee of Special Olympics from its earliest days, a Games Director at the 2005 Special Olympics New Zealand National Summer Games and now Trustee of the Foundation. In 2023, Grant received the Sir Eion and Jan, Lady Edgar Lifetime Achievement Award for his work in helping change the public perception and acceptance of people with intellectual disabilities.

Souella Cumming (QSM)

Souella is a highly experienced independent director with a passion for strengthening community organisations. Awarded an ONZM for her services to governance, she has deep expertise in governance, risk, and financial management. She is focused on building sustainable organisations that deliver meaningful, long-term impact.

Tevor Taylor

With over 20 years of experience in Governance and Senior Executive roles in the not-for-profit sector, Trevor brings a wealth of knowledge and experience. Honorary Member of the Chartered Accountants Australia and New Zealand, and 1987 Eisenhower fellow to the United States.

Michelle Crook (MNZM)

Michelle is a strategy, marketing and fundraising consultant with over 25 years of business ownership and not-for-profit governance experience. In 2021 she was recognised for her community service with the Member for New Zealand Order of Merit (MNZM).

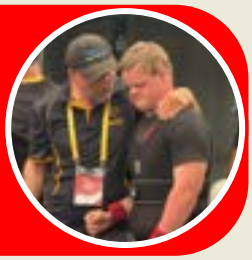
Participation in 2025

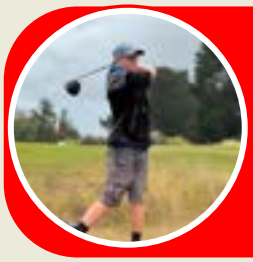
6,213
Total number of athletes

1,735
Athletes who competed in club events

4,478
Athletes who trained but did not compete

510
Total number of coaches (certified and uncertified)





92
Total number of competitions

1,331
Total number of volunteers

74
Athletes serving in a meaningful leadership role

Special Olympics New Zealand

Athlete Participation by Sport

69 Alpine Skiing

1946 Athletics

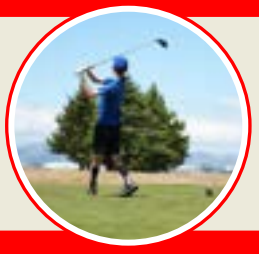
2002 Basketball

393 Bocce

1354 Bowling

83 Equestrian

1543 Football



143 Golf

254 Indoor Bowls

94 Powerlifting

12 Snowboarding

904 Swimming

59 Table Tennis

227 Young Athletes

Athlete participation numbers include all athletes who participated in at least one training, school event or club event in 2025

Special Olympics New Zealand

Young Athletes Programme

The Young Athletes Programme continues to provide meaningful opportunities for tamariki with intellectual disabilities and autism to learn, connect, and thrive through movement. Across 2025, we engaged 227 individual participants through our school and weekend programmes, alongside additional unified sessions in schools, activations at the National Summer Games, and collaborations with partners.

School Programme

The school-based Young Athletes Programme saw strong growth and impact in 2025, with 10 new schools participating for the first time. This expansion underscores the growing demand for inclusive, play-based programmes that support participation for all learners.

Several schools demonstrated a commitment to sustaining the programme beyond initial delivery. Following their involvement in Term 1, Holy Cross School successfully applied to the Tū Manawa Fund to purchase equipment. This has supported a shift to teacher-led implementation within the school, where inclusive movement opportunities are embedded into everyday practice.

Feedback from educators was overwhelmingly positive, with a 100% recommendation rate across the school programme. Teachers highlighted increased confidence and participation among tamariki, as well as their own growing belief in what students can achieve:

“We had a great time, and I was so pleased that you showed myself and the school that there were things we could be doing if we try, and that these students can participate and engage. “

“The most valuable and memorable parts were witnessing the students' growth in their confidence. At the beginning, some were shy, but over time, they became more engaged and enthusiastic. I also noticed a significant development in their social interactions.”

Educator feedback

Weekend Programme

The weekend programme continued to provide a valuable space for tamariki and their whānau to move in a fun, supportive, and inclusive environment. Participation grew significantly, with a 20% increase compared to 2024.

Programme quality remained a key strength, achieving a 98% overall programme rating, with 99% of participants likely to recommend the programme to others.

Whānau feedback highlights the broader impact of the programme.

“Since joining the programme, [my son] has become more confident in group settings and shows more willingness to participate in physical activities. Although social interaction is still a challenge for him, we've noticed small but meaningful progress, like staying beside other kids and watching what they’re doing. He also seems more active at home and enjoys repeating some of the activities he learned, especially those involving movement. I also found it helpful to observe the activities and get ideas that we can try together at home. It’s been a positive experience for both of us.”

School Programme

The Special Olympics New Zealand School Programme continued to provide a range of highly valuable opportunities for students with intellectual disabilities and neurodivergence across 2025.

Across in-school delivery, school sport programmes, have-a-go opportunities and school events, SONZ engaged with over 140 secondary schools and more than 2,000 students across the country.

SONZ school events continued to be an important part of the school experience for participants, with feedback regularly highlighting the sense of pride, accomplishment and social connection that these opportunities help to create. Teacher feedback was excellent, with an average rating of 94% for overall experience and 98% for likelihood to recommend.

34 of the 51 events delivered had engagement from the local Special Olympics club, often including the involvement of Athlete Leaders, a great example of the strengthening connect between the two programmes. Another positive example of this in action was the involvement of approximately 70 students in the "VIP School Programme" at the 2025 National Summer Games. Students were able to explore the basketball, swimming and the Healthy Athlete Programme action at Parakiore, and participate in a football match at Ngā Puna Wai – to get a feel for the wider Special Olympics pathway and opportunities.

"We are so lucky to have such a rich, active Special Olympics programme for our students. Such an asset to help our students find their strengths, learn how to be good winners and good losers, and to live rich fulfilling lives."

Teacher, Ferndale Te Ahu School

Stakeholder Engagement

Partnership with school sport bodies was also successful across 2025. SONZ worked directly with College Sport Wellington, School Sport Canterbury and the Otago Secondary School Sports Association to deliver a wide variety of participation opportunities across the year. These collaborations, alongside involvement of more than 20 Regional Sports Organisations in the direct delivery, are significant in opening the connection between sports providers and the Special Olympics community.

An exciting initiative in Hamilton was the piloting of a new programme, Sport for All. The concept was born out of observations of the School Sport Canterbury and Otago Secondary School Sports Association programmes delivered by SONZ, and saw approximately 90 students across seven schools participate in four-week blocks of activity – facilitated by the Regional Sports Coordinator and supported by teachers. Feedback showed confidence and enjoyment outcomes for students, while teachers reported increased capability and willingness to deliver sport. Following the pilot, Sport for All is being implemented in 2026.

Athlete Leadership

Special Olympics New Zealand values the voices of those in which they serve. The Athlete Leadership Programme is an opportunity for those voices to be heard, and for our athletes to influence the future of Special Olympics in New Zealand.

In 2025 the Athlete Leadership Programme was driven by the individuality of each of our athletes – focusing on celebrating the unique personalities, lived experiences, strengths and ambitions of each athlete, using those qualities to guide the direction of their leadership journey.

Founded on strong leadership theory and practices, the in-person workshops provided opportunities for the athletes alongside their mentors to have great discussion, interrogate their perspectives and ambitions and importantly have time to put their learning into practice.

Each session in the 2025 programme had a different theme which guided the approach and learning focus. From the sharing of a Taonga - a treasure or anything prized, allowing the group to get to know each other and understand each other's unique skills and experiences.

To learning about the act of leading; Arahanga – discussing the qualities of influential leaders in their own lives and identifying areas that they'd each like to work on in their pursuit of leadership.

The Wellington Phoenix Football club graciously hosted the team for a session that celebrated Kotahitanga (Unity and togetherness) and shared what leadership looks like in their organisation, also giving the athletes an opportunity to share their Special Olympic journeys and practice public speaking.

Our final workshop hosted at Parliament saw the athletes speak in front of their peers, mentors, family, friends and the Minister for Disability Issues - a very impactful moment and such an honour to share their stories in such a prestigious setting.

This final day was all about Whaiwhakaaro, reflection – taking the time to not only reflect on their journey through the Athlete Leadership Programme, but also on their journey with Special Olympics as a whole. Which for many, has been life changing.

An exceptional group who has stepped into their own style of leadership with strong ambitions and voices – which can only strengthen Special Olympics across New Zealand, and we look forward to watching them in action in the future.

Special Olympics New Zealand

Athlete Leadership Council

Formerly the Athlete Input Council, the Council has been renamed to better reflect its leadership role within the organisation.

During 2025, the Athlete Leadership Council met two weeks prior to each Board meeting, with membership remaining consistent throughout the year. A key area of focus has been increasing leadership representation in each region from one representative to two. Work has been underway to develop a well-structured process to support this, and it will remain a major focus for 2026. Alongside this process, there is also a need to upskill mentors who will come on board to support the new Athlete Leadership members.

The Council has also been working to strengthen relationships between Athlete Leaders and clubs across the regions. The Athlete Leader Forum held at the 2025 National Summer Games was a successful platform for building leadership awareness.

Presentations delivered by Grace Payne, Andrew Oswin and Ryan Smith also helped raise the profile of the Athlete Leadership Programme.

Ryan has also led a project in the Lower North Island aimed at strengthening the voices of athletes. One way in which this has been actioned is through scheduled meetings with both Athlete Leaders and aspiring Athlete Leaders, together with their mentors, engaging in monthly Zoom calls. This work will continue with a Lower North Island forum planned for April 2026. Athlete voices gathered through this project are presented to both the Athlete Leadership Council and the Board by Ryan, as the Athlete Representative on SONZ's Board of Trustees.

The mental health Healthy Athletes Programme - Strong Minds, was also well received by both athletes and coaches at the 2025 National Summer Games. Both athletes and coaches have expressed an interest in seeing it repeated at the next National Games.

As Chairperson of the Athlete Leadership Council, Ryan would like to acknowledge and thank Grace Payne, Kim Allan, Andrew Oswin, Chris Reilly, and mentors — Rowena Massey, Simone Kokaua, Richard Oswin, Jo Torrance and Helen Johnson — for their insight and ongoing leadership throughout 2025.

World Winter Games Turin 2025

The Special Olympics World Winter Games Turin 2025 took place from 8-15 March, gathering over 1,500 athletes from 102 countries to compete in eight winter sports and showcase the talent, dedication and abilities of people with an intellectual disability and the power of inclusion through sport.

The New Zealand delegation included 9 athletes representing regions from North Harbour to the South Island and 6 team management including a travelling team doctor. A small but mighty team who competed in Alpine Skiing and Snowboarding disciplines achieving personal bests and bringing home an impressive medal tally of 3 gold, 3 silver and 1 bronze.

Arriving in Turin on 4 March, the team enjoyed three days of acclimatisation and preparation on the slopes of Sestriere, a ski village approximately 100km from Turin which would also host the Alpine Skiing competition once the Games got underway.

The team headed to Turin for the Opening Ceremony, which took place at the Inalpi Arena in front of a crowd of 5,000 and a worldwide audience on ESPN.

Head of Delegation Dave Cowie led a committed management team who often went above and beyond to ensure the team were able to perform their very best, thoroughly enjoy the experience while being safe and well cared for.

World Winter Games Medallists

Gold

Cosmo Adams – Snowboard Intermediate Slalom
James Oliver – Alpine Skiing Advanced Slalom
Mitchell Hartnett – Alpine Skiing Intermediate Slalom

Silver

Cosmo Adams – Snowboard Intermediate Giant Slalom
Tim Clayton – Alpine Skiing Advanced Slalom
Rebecca Heath – Alpine Skiing Intermediate Giant Slalom

Bronze

Joseph Fitzpatrick-Bryant –
Alpine Skiing Advanced Slalom

Polar Plunge

Oriental Bay, Wellington and New Brighton beach, Christchurch

In "peak" winter, 162 brave plungers registered to take to the waters of Oriental Bay and New Brighton beach over two consecutive weekends to raise money for our programmes and initiatives that are run throughout the country. New Brighton was our first plunge in the South Island, and a beautiful, crisp morning greeted the team down there on the day. Christchurch was a balmy 1 degree and ice was scraped off the cars at the event!

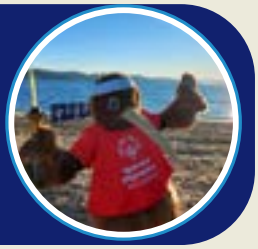
The Polar Plunge is an annual event held with our close partner, the Law Enforcement Torch Run team, which is an international police-led organisation that raises funds for the Special Olympics. LETR Polar Plunges are held in at least 46 countries around the world, and we are proud that the two in New Zealand are the world's most southernmost ones, where the plungers are literally "Freezin' for a Reason" at this time of year.

The Polar Plunge is supported by individuals or teams who collect pledges from friends, family, and colleagues before taking the plunge in support of Special Olympics.

Kaha led the way in warm up exercises, and then plungers took the leap in waves from either the Lady Elizabeth IV, moored just offshore in Wellington or off the beach.

162
Plungers plunged across Wellington and Christchurch

$19k
Funds raised



All funds raised go directly to Special Olympics New Zealand athlete programmes helping ensure we can further enrich the lives of people with an intellectual disability through sport. A special thank you to all the amazing supporters of the Polar Plunge - The Law Enforcement Torch Run, NZ Police, the Rapid Response Team, Wellington Free Ambulance, Surf Lifesaving New Zealand, New Zealand Defence Force, and everyone who contributed to a wonderful atmosphere for the event.

If you are in law enforcement and would like to be part of the Law Enforcement Torch Run for Special Olympics, please contact Andrzej Kowalczyk on email: Andrzej.Kowalczyk@police.govt.nz

And our massive thanks to those that raised funds and plunged on the day and/or helped to make everything run smoothly - we could not have done it without you.

Law Enforcement Torch Run

In addition to the Polar Plunge activity during the year, the Law Enforcement Torch Run is a very special part of the build up to the National Summer Games, with officers and athletes carrying the Flame of Hope at activations throughout New Zealand communities.

The torch travelled the length of the country – from as far north as Whangarei to Invercargill in the South and finally finishing in Christchurch ready for the Opening Ceremony.

Originating in the USA, the Flame represents hope, courage, opportunity and unity for Special Olympic athletes globally.

The torch was a highlight of the Opening Ceremony with 20 torch bearers receiving and handing on the Flame of Hope including Colin Bailey one of our inaugural Special Olympic athletes from the Hutt Valley, athlete representatives from all NZ Special Olympic regions, Laurinne Laing representing our celebrated volunteers to Grant Quinn founder of Special Olympics NZ and Jonty Bailey from the Young Athletes Programme. All joined by Law Enforcement representatives both from NZ and Australia, with Assistant Police Commissioner Mike Johnson lighting the cauldron and marking the official opening of the 2025 National Summer Games.

2025 National Summer Games

The Special Olympics 2025 National Summer Games (NSG) is the largest inclusive sporting event in New Zealand for athletes with intellectual disabilities and is a real and unique invitation to everyone to "Be a part of something SPECIAL".

Hosted in Christchurch from 10–14 December, the event was a celebration of our amazing athletes, their coaches and team management and was incredibly well supported by volunteers, whānau, and stakeholders from across the country.

The Christchurch quality sporting and event venues provided an exceptional platform for the Games, with the University of Canterbury able to host teams in their Halls of Residence helping to create a real sense of a Games Village.

2025 saw the development and introduction of a new NSG brand, holding our athletes at the centre of all we do, surrounded by our 42 clubs and their many supporters, which will continue to be built on and strengthened into the future.

The Games are a showcase of abilities, a celebration of achievement, and allow us all an opportunity to create a real sense of belonging and inclusion.

2025 National Summer Games by the Numbers

The NSG is a very complex event and an immense undertaking which would not be possible without the incredible volunteers, coaches, support staff and partners whose relentless work, support and energy make the event the success it is.

To all our partners, supporters and suppliers who made the Special Olympics New Zealand 2025 National Summer Games possible:

NGĀ MIHI NUI - THANK YOU

Special Olympics New Zealand

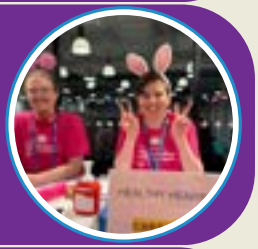
Healthy Athletes Programme

The Healthy Athletes Programme (HAPS) continues to be a highly valued feature of the NSG by athletes and clubs, with basic health screenings carried out by qualified health professionals and students, with HAPS also providing a vital training environment.

Based in the central city brand new Parakiore Recreation and Sport Centre, athletes were able to attend four key health disciplines:

762
Fit Feet: Podiatry

839
Healthy Hearing: Audiology



772
Opening Eyes: Optometry

772
Special Smiles: Dental

Strong Minds formed part of the Healthy Athletes Programme at the 2025 National Summer Games and was well received by athletes and clubs. As a result, we will look to continue and build on this support at future Games.

470 pairs of prescription glasses were distributed to **340** athletes from **35** clubs across the country, with an approximately **350** non-prescription sunglasses also distributed.

990+ Athletes attended a Healthy Athletes Programme screening at the 2025 National Summer Games

Special Olympics New Zealand are hugely grateful to all the volunteers who worked on the programme and helped make a real difference to many.

Special Olympics New Zealand

Volunteers

Thank you to all our volunteers at the 2025 National Summer Games.

950+
Volunteers at NSG

Lifetime and Service Awards

The Awards Committee had a challenging time assessing the large number of nominations received for volunteers to be considered for Life Membership of Special Olympics New Zealand – an indication of the strength of our club network, and the calibre of our volunteers around the motu.

Nominations are assessed individually by each of the three committee members against key criteria - Length of Service, the nominees Impact on Athletes, their Leadership Contributions, Advocacy for Inclusion, Dedication and Commitment, Personal Sacrifices and lastly Teamwork and Collaboration.

16 club volunteers were awarded Life Membership at the National Summer Games 2025 Opening Ceremony – more than in any previous year.

New SONZ Life Members

- **Helena Mathieson** – Auckland
- **Val O'Gorman** – Auckland
- **Dave Beattie** – Counties
- **Kaye Dey** – Counties
- **Laurinne Laing** – Howick-Pakuranga
- **Mike Ryan** – Manawatu
- **Marianne Poole** – Manawatu
- **Jennifer Wills** – Marlborough
- **Judy Marris** – Nelson
- **Norah Savage** – Nelson
- **Ian Mischefski** – North Taranaki
- **Rob Torrance** – Otago
- **Joanne Torrance** – Otago
- **Glenice Eversfield** – Tamaki
- **Sally Holbrook** – Tauranga
- **David Laird** – Whangarei

There were also some additional volunteers recognised:

- **Auretta O'Connell** from the Taupo Club was nominated in 2019 and would have been awarded Life Member had she not unfortunately passed away before the nominations closed that year. The Board felt this was an exceptional case, and made the decision to award Life Membership to Auretta, Posthumously.

- Three additional special volunteers from the South Otago Club – **Ivy Grant, Jennifer McKenzie** and **Pamela McDonald** were all recognised in 2022 with a Service Award – and again the Board decided their awards should be upgraded to Life Membership. Ivy and Jennifer have sadly passed since then - their South Otago Club have received their certificates on their behalf to celebrate their contributions locally.

SONZ Distinguished Service Awards

Three individuals were also presented with the SONZ Distinguished Service Awards for those who sit outside the club structure but have made a significant and/or on-going contribution to Special Olympics New Zealand and/or its clubs:

- **Dr Jeanine Doherty MNZAS** - the New Zealand Volunteer Clinical Director for the Healthy Hearing Program since 2007. Jeanine's contribution to this program – and to athlete wellness – has been outstanding.

- **Dr Jonathan Kok -** New Zealand delegation's Team doctor at two World Summer Games (Los Angeles in 2015 and Abu Dhabi in 2019). He has also been a part of the Healthy Athletes Program at four National Summer Games.

- **Ian McKelvie NZOM –** serving as the Board chair of Special Olympics New Zealand from October 2010 until 2019.

All recipients have made a truly outstanding contribution to Special Olympics across New Zealand and we are immensely grateful for all they do.

Financial Statements

Special Olympics New Zealand
For the year ended 31 December 2025

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Special Olympics New Zealand
For the year ended 31 December 2025

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Directory

Special Olympics New Zealand
As at 31 December 2025

Trustee Members

Alan Robson - Chair
Erica Amon - Deputy Chair
Anne Cheetham
Avan Lee - Appointed May 2025
Peter Taylor
Ryan Smith - Athlete Representative
Scott Moran
Simone Kokaua
Crystal Kaiwai - Emerging Director Appointed May 2025

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 2025

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 lifelong participation in sport.

As a registered charity since 2008 we are principally supported by our generous partners, funders and donations.

Statement of Performance

During the reporting year, Special Olympics New Zealand continued to deliver inclusive, athlete-centred sporting opportunities that empower people with intellectual disabilities to participate, compete, and thrive in their communities.

Participation and Programmes

Special Olympics New Zealand delivered and supported sports programmes across multiple disciplines through local clubs and schools. These programmes helped athletes build physical fitness, sport-specific skills, confidence, and social connection through regular training and local competitions. The year culminated with the 2025 National Summer Games in December, attended by 1,205 athletes, supported by over 500 coaches, 1,250 registered families and 1,000 volunteers.

Clubs, Volunteers and Coaches

Volunteers continue to play a central role in the delivery of Special Olympics New Zealand programmes. Coaches and club volunteers generously contributed their time, skills, and passion to ensure programmes operated effectively. Ongoing training and development opportunities were provided to support best practice coaching and strong club operations, while upholding the values of inclusion, respect, and excellence.

Community Engagement and Inclusion

Special Olympics New Zealand strengthened its presence within communities through the "I'm part of something special" campaign, promoting inclusion, awareness, and acceptance of people with intellectual disabilities. Through partnerships, events, and advocacy, the organisation helped challenge perceptions and create opportunities for athletes to be recognised for their abilities and achievements.

Description and quantification of the entity's outputs

	2025	2024
Number of athletes with intellectual disabilities who competed in Special Olympics New Zealand events	2,116	2,440
Number of athlete participations at Special Olympics New Zealand events	6,934	5,940
Number of Special Olympics club events delivered	83*	151
*2025 was a National Summer Games year therefore less events were held		
Number of Young Athletes Programme sessions delivered	188	242

MARKED FOR IDENTIFICATION BY MOORE MARKHAMS

Statement of Comprehensive Revenue and Expenses

Special Olympics New Zealand

For the year ended 31 December 2025

	Notes	31 Dec 25	31 Dec 24
Revenue from non-exchange transactions			
Community grants	4	1,297,036	883,940
Government grants	4	151,652	26,897
Fundraising and donations	5	454,146	237,415
Total Revenue from non-exchange transactions		**1,902,834**	**1,148,252**
Revenue from exchange transactions			
Government grants	4	756,000	740,500
Registration fees		1,613,100	41,243
Affiliation fees		45,960	43,780
Interest revenue		48,201	20,472
Other income		85,548	24,994
Total Revenue from exchange transactions		**2,548,809**	**870,989**
Total Revenue		**4,451,643**	**2,019,241**
Expenses			
Sport and programme costs		1,047,465	999,594
Administration		658,867	725,121
Events		2,346,684	266,075
Governance		29,641	20,080
Total Expenses	6	**4,082,657**	**2,010,870**
Total Comprehensive Revenue and Expenses	8	**368,986**	**8,371**

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 2025

	Notes	31 Dec 25	31 Dec 24
Opening net assets 1 January		548,668	540,297
Total comprehensive revenue and expenses		368,986	8,371
Closing net assets 31 December	15	**917,654**	**548,668**

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

Statement of Financial Position

Special Olympics New Zealand

As at 31 December 2025

	Notes	31 Dec 25	31 Dec 24
Assets			
Current Assets			
Cash and cash equivalents	9	1,652,149	797,539
Investments	9	115,000	315,000
Receivables from exchange transactions	13	98,962	101,109
GST receivable		140,596	3,017
Prepayments		37,867	33,403
Total Current Assets		**2,044,574**	**1,250,068**
Non-Current Assets			
Property, plant and equipment	11	32,635	38,709
Work-In-Progress	12	36,666	-
Investments	9	248,546	-
Total Non-Current Assets		**317,847**	**38,709**
Total Assets		**2,362,421**	**1,288,777**
Liabilities			
Current liabilities			
Payables from exchange transactions	14	568,185	94,026
Provision for refunds		241,096	-
Employee entitlements		69,795	51,021
Deferred revenue		565,691	595,062
Total Current liabilities		**1,444,767**	**740,109**
Total liabilities		**1,444,767**	**740,109**
Net Assets		**917,654**	**548,668**
Net Assets			
Accumulated surplus	15	917,654	548,668
Total Net Assets		**917,654**	**548,668**

The Trustees of Special Olympics New Zealand authorised these financial statements for issue on 29 March 2026

Chair

Trustee

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

MARKED FOR IDENTIFICATION BY MOORE MARKHAMS

Statement of Cash Flows

Special Olympics New Zealand
For the year ended 31 December 2025

Cashflow	31 Dec 25	31 Dec 24
Cash Flows from Operating Activities		
Receipts from donations, grants and fundraising	2,652,509	2,213,138
Receipts from events and other operating revenue	1,963,931	88,865
Payments to suppliers	(1,850,567)	(683,284)
Payments to employees	(1,762,525)	(1,305,600)
GST	(99,223)	21,988
Total Cash Flows from Operating Activities	**904,125**	**335,107**
Cash Flows from Investing Activities		
Interest received from bank	48,201	20,472
Payments to purchase term deposits and investments	(363,546)	-
Receipts from sale of term deposits	115,000	-
Purchase of property, plant and equipment	(12,504)	(8,703)
Purchase of intangible assets	(36,666)	-
Total Cash Flows from Investing Activities	**(249,515)**	**11,769**
Net increase/(decrease) in cash & cash equivalents	**654,610**	**346,876**
Cash Balances		
Opening cash and cash equivalents	997,539	650,663
Net increase/(decrease) in cash and cash equivalents	654,610	346,876
Total Cash and Cash Equivalents	**1,652,149**	**997,539**

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

MARKED FOR IDENTIFICATION BY MOORE MARKHAMS

Notes to the Financial Statements

Special Olympics New Zealand
For the year ended 31 December 2025

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 2025.

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 New Zealand Generally Accepted Accounting Practice (NZ GAAP) and comply with Public Benefit Entity Accounting Standards.

The Trust has elected to apply Tier 2 PBE Standards with Reduced Disclosure Regime (RDR) as it is not publicly accountable and its total operating expenditure is below the Tier 2 threshold.

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.

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 Intangible Assets
Intangible assets are measured at cost less accumulated amortisation and impairment losses.
Costs include expenditure directly attributable to development of the assets. Where the asset is not yet available for use, costs are recognised as work in progress and are not amortised.

2.8 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.

2.9 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.

2.10 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.

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

2.12 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.

2.13 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.

2.14 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 25	31 Dec 24
Sport NZ	907,652	767,397
NZ Community Trust	511,133	233,133
Pelorus Trust	198,292	89,621
Freemasons Charity	165,000	10,000
Pub Charity	100,000	75,616
Air Rescue Services	54,568	102,586
Grassroots Trust	49,696	89,162
Lion Foundation	45,000	50,000
Christchurch City Council	41,223	-
Grassroots Trust Central	30,462	9,538
Four Winds Foundation	25,000	58,450
Datacom	25,000	25,000
Special Olympics Foundation	10,000	28,730
Foundation North Ltd	9,566	25,798
Aotearoa Gaming Trust	7,304	3,433
Kiwi Gaming Foundation	6,885	-
Trust Waikato	5,000	5,000
Mainland Foundation Ltd	3,080	5,000
North & South Trust	3,029	-
Akarana Community Trust	2,816	-
Trust Aoraki	1,670	1,214
Oxford Trust	1,366	1,439
We Care Trust	946	-
Rexona Sport	-	30,940
Otago Community Trust	-	20,000
TAB	-	11,948
Bluesky Community Trust	-	5,000
Trillian Trust Ltd	-	2,329
Total Revenue from government and community grants	**2,204,688**	**1,651,337**

5. Revenue from fundraising and donations	31 Dec 25	31 Dec 24
Holdsworth Charitable Trust	406,873	206,127
AIA Remediations	15,431	-
Other fundraising and donations	31,843	31,288
Total Revenue from fundraising and donations	**454,146**	**237,415**

Notes to the Financial Statements

Special Olympics New Zealand
For the year ended 31 December 2025

6. Expenses by nature	31 Dec 25	31 Dec 24
Employee benefits	1,785,644	1,337,082
Depreciation	18,578	15,922
Other operating expenses	2,278,435	657,866
Total expenses	**4,082,657**	**2,010,870**

7. Fees incurred for services provided by the audit firm	31 Dec 25	31 Dec 24
Audit of the financial report	14,689	13,261
Other agreed upon engagements	-	1,184
Total fees incurred for services provided by the audit firm	**14,689**	**14,445**

8. Net surplus	31 Dec 25	31 Dec 24
Surplus	368,986	8,371
Less World Summer Games impact	-	(647)
Less World Winter Games impact	976	-
Less National Summer Games impact	124,374	(3,107)
Less National Winter Games	-	(425)
Normalised Special Olympics New Zealand surplus	**243,636**	**12,550**

9. Cash, cash equivalents and investments	31 Dec 25	31 Dec 24
Cash at bank	1,652,149	997,539
Term Deposits Investments	115,000	115,000
Other Investments	248,546	-
Total cash, cash equivalents and investments	**2,015,695**	**1,112,539**

10. Receivables from exchange and non-exchange transactions	31 Dec 25	31 Dec 24
Other receivables	98,962	101,109
GST receivable	140,596	3,018
Total receivalbes from exchange and non-exchange transactions	**239,558**	**104,127**

11. Property, plant and equipment	31 Dec 25	31 Dec 24
IT Equipment		
Cost after disposals	48,960	50,851
Accumulated depreciation	(32,666)	(33,355)
Net book value	**16,293**	**17,496**
Reconciliation of the carrying amount at the beginning and end of the period:		
Opening balance	17,496	26,764
Additions	10,882	1,628
Depreciation	(12,085)	(10,896)
Closing balance	**16,293**	**17,496**
Sporting Eqipment		
Cost after disposals	30,068	28,447
Accumulated depreciation	(13,727)	(7,234)
Net book value	**16,342**	**21,213**
Reconciliation of the carrying amount at the beginning and end of the period:		
Opening balance	21,213	19,164
Additions	1,622	7,075
Depreciation	(6,493)	(5,026)
Closing balance	**16,342**	**21,213**
Total Property, Plant & Equipment		
Cost after disposals	79,028	79,297
Accumulated depreciation	(46,393)	(40,589)
Net book value	**32,635**	**38,709**
Reconciliation of the carrying amount at the beginning and end of the period:		
Opening balance	38,709	45,928
Additions	12,504	8,703
Depreciation	(18,578)	(15,922)
Closing balance	**32,635**	**38,709**

12. Intangible assets	31 Dec 25	31 Dec 24
Website work in progress		
Opening balance	-	-
Additions	36,666	-
Closing balance	36,666	-

13. Financial instruments by category	31 Dec 25	31 Dec 24
Financial assets measured at amortised cost		
Cash and cash equivalents	1,652,149	997,539
Investments	115,000	115,000
Receivables from exchange transactions	98,962	101,109
Total financial assets measured at amortised cost	**1,866,111**	**1,213,648**
Financial liabilities measured at amortised cost		
Payables from exchange transactions	568,185	94,026
Employee entitlements	69,795	51,021
Total financial liabilities measured at amortised cost	**637,980**	**145,047**

14. Payables from exchange and non-exchange transactions	31 Dec 25	31 Dec 24
Other payables and accruals	568,185	94,026
Total payables from exchange and non-exchange transactions	**568,185**	**94,026**

15. Reserves and accumulated surplus

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. In 2025 the reserve was increased by $150,000. This increase was made in line with the approved reserves policy and to strengthen theTrust's financial resilience and capacity to meet future obligations.

Accumulated Surplus	31 Dec 25	31 Dec 24
Net Surplus for the Year	368,986	8,371
Retained Earnings	298,668	440,297
Special Olympics New Zealand Reserve	250,000	100,000
Accumulated Surplus	**917,654**	**548,668**

16. 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 25	31 Dec 24
Total remuneration	285,076	291,074
Number of personnel	2	2

Transactions with related parties
There are no related party liabilities as at 31 Dec 2025. (2024: nil).

17. Operating leases	31 Dec 25	31 Dec 24
Less than one year	77,361	92,611
Between one and five years	18,252	92,602
Greater than five years	-	-
Total operating leases	**95,613**	**185,213**

The significant leases are for premises and vehicles.

18. Capital commitments

Capital Commitments at 31 Dec 2025 are Nil (31 Dec 2024 Nil).

19. Contingent assets and liabilities

The Trust has no contingent assets or contingent liabilities as at 31 Dec 2025 (31 Dec 2024 Nil).

20. Events after reporting date

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

MOORE Markhams

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 comprise the financial statements on pages 5 to 13 and the service performance information on pages 4. The complete set of financial statements comprise the statement of financial position as at 31 December 2025, the statement of comprehensive revenue and expense, statement of changes in net assets, 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 2025, and (of) its financial performance,
- and its cash flows for the year then ended; and
- the service performance for the year ended 31 December 2025 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)) and the audit of the service performance information in accordance with the ISAs (NZ) and New Zealand Auditing Standard (NZ AS) 1 (Revised) *The Audit of Service Performance Information*. Our responsibilities under those standards are further described in the 'Auditor's responsibilities for the audit of the general purpose financial report 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 The Board for the General Purpose Financial Report
The Board 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 The Board 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, The Board 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 The Board 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 General Purpose Financial Report
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole, and the service performance information are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (NZ) and NZ AS 1 (Revised) 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 this general purpose financial report.

A further description of the auditor's responsibilities for the audit of the general purpose financial report is located at the XRB's website at
https://www.xrb.govt.nz/standards/assurance-standards/auditors-responsibilities/audit-report-14/

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

Moore Markhams Wellington Audit | Qualified Auditors, Wellington, New Zealand
30 March 2026

Thank you for Being a Part of Something Special

Special Olympics New Zealand

www.specialolympics.org.nz

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