

# Special Olympics Grampian Area (SOGA) SCIO

Scotland · Charity number SC049186

## Details

---

Known as	SOGA
Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2019-03-29
Register	<a href="#">View on the OSCR register</a>

## Contact

---

Address	11 Ashfield Road Aberdeen AB15 9NQ
Website	<a href="http://www.specialolympicsgrampian.btck.co.uk">www.specialolympicsgrampian.btck.co.uk</a>

## Activities

---

**Activities:** 'It carries out activities or services itself'

**Purposes:** 'the advancement of public participation in sport'

**What the charity does:** The charity is set up to provide sporting opportunities for individuals with a learning disability. We provide regular training in the sports we offer to prepare the athletes for the regional, national and worldwide competitions which we take them to.

**Beneficiaries:** 'Children or young people', 'Older People', 'People with disabilities or health problems'

**Objectives:** The organisation's purposes are To provide or assist in providing recreational facilities for people with intellectual (learning) disabilities residing in the North East of Scotland and in particular to organise, support and promote Special Olympics-type events, games, competitions and development for such persons who, by reason of their disability, have need of such facilities with the object of improving their conditions of life. In furtherance of the stated objectives, but not further or otherwise, SOGA SCIO shall seek: 4.1 To carry out a coordinating role for organisations in Aberdeen City and Aberdeenshire in the provision of Special Olympics training programmes and sporting events for people with intellectual (learning) disabilities. 4.2 To facilitate participation by its athletes in, and contribute to the organisation of, sporting competitions organised by Special Olympics Great Britain and its affiliated organisations.

## Geography

---

- **Main operating location:** Aberdeen
- **Geographical spread:** More than one local authority area in Scotland

## Finances

---

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£39,597	£14,914	-	0
2024-12-31	£20,774	£31,690	-	0
2023-12-31	£23,842	£48,409	-	0
2022-12-31	£47,553	£23,004	-	0
2021-12-31	£9,931	£7,054	-	0
2020-12-31	£1,678	£15,441	-	0

**Special Olympics Grampian Area (SOGA) SCIO**

Scotland - Charity number SC049186

---

# Accounts

---

SPECIAL OLYMPICS GRAMPIAN AREA (SOGA) SCIO  
ANNUAL REPORT  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2025

Special Olympics Grampian Area  
Annual Report  
1<sup>st</sup> January 2025 – 31<sup>st</sup> December 2025

CONTENTS

ADMINISTRATION	3
TRUSTEES' REPORT	4
INDEPENDENT EXAMINER'S REPORT	7
STATEMENT OF FINANCIAL ACTIVITIES	8

Special Olympics Grampian Area  
Annual Report  
1<sup>st</sup> January 2025 – 31<sup>st</sup> December 2025

ADMINISTRATION

Trustees	Julia Gourley Adrienne Purdie James Purdie Brian Robertson Ruth Stronach Robert Thow
Secretary	James Purdie
Address	11 Ashfield Road, Cults, Aberdeen, AB15 9NQ.
Bank	CAF Bank Limited, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4JQ.
Independent Examiner	Ross Sutherland

## TRUSTEES REPORT

### Objectives and activities

Special Olympics Grampian Area (SOGA) provides year-round sports training for people in Aberdeen and Aberdeenshire who have a learning disability and who, because of their disability, might ordinarily have no opportunity to participate in sport. It also facilitates participation by its athletes in sporting competitions organised by Special Olympics Great Britain (SOGB) and its affiliated organisations.

We see a transforming effect on those involved as they experience inclusion in a supportive community. Our athletes benefit from social and personal development as they form a strong team spirit in regular training and periodic competition. They acquire new life skills and social skills and reap the benefits of discipline and personal organisation. This assists them to fulfil their potential, both sporting and personal.

### Achievements and Performance

At the end of 2025 SOGA had groups active in Alpine skiing, equestrian and table tennis, with 23 registered athletes and 17 registered volunteers (qualified coaches and parent volunteers). The three sports groups were active throughout the year: equestrian training took place at Riding for the Disabled centres and riding schools; table tennis training took place at Aberdeen Sports Village; and ski training continued on a weekly basis at Adventure Aberdeen Snowsports Centre.

Two of our equestrian athletes took part in a 3 days event in Sheffield in August 2025, winning 5 medals, and two athletes took part in a Special Olympics virtual competition each taking a second place and a third place in their categories.

One of our table tennis athletes took part in an SO national competition in Crewe in May, returning with 2 medals.

Our Alpine ski athletes had a successful snow training week in Folgaria, Italy in January 2025, and 11 athletes, accompanied by our head coach and parent volunteers, took part in a regional competition in Rossendale, Lancashire, in June 2025, winning 16 medals. This was one of the largest delegations we had taken to a regional competition and a successful first-time experience for 4 new athletes. A delegation of 7 athletes took part in the West Midlands regional competition in October 2025, winning 1 gold medal, 4 silver medals and 3 bronze medals

Two of our athletes and three of our coaches/volunteers were part of the SOGB delegation to the SO World Winter Games in Turin/Sestriere in Italy in March 2025, with the athletes winning 2 medals each (1 gold, 2 silver, 1 bronze).

### Financial Review

Receipts for the year were £35,597, with grants received from the Andrew Salvesen Family Trust, the Souter Charitable Trust and the Bailly Thomas Charitable Fund, and expenditures were £14,914, providing a balance of £24,683 to fund the planned activities over the next year including participation in the SOGB 2026 national summer games.

Special Olympics Grampian Area  
Annual Report  
1<sup>st</sup> January 2025 – 31<sup>st</sup> December 2025

Governance

SOGA is affiliated to Special Olympics Great Britain (SOGB), the governing body for the Special Olympics organisation in Great Britain, with whom its athletes and volunteers are registered annually. Its volunteers are vetted for up-to-date PVG registration, and coaches for valid qualifications.

The organisation is a single-tier SCIO, overseen by a steering group consisting of parent volunteers, head coaches of its sports groups and one of our athletes who provides an athlete voice and who is also a member of SOGB's National Athlete Leadership Team.

Risk Management

SOGA adheres to the written policies and procedures of Special Olympics Great Britain, in particular those for the safeguarding and protection of its athletes which are systematically followed in all training and competition activities. SOGB procedures also cover athlete and volunteer codes of conduct, health and safety and risk assessment procedures, and data protection.

The charity's legal structure as a SCIO is a key element in managing the financial risks of the charity in its activities. CAF Bank provides a secure online banking service with dual authorisation to facilitate its financial operations. The charity depends on fundraising from external sources and contributions from participants to fund its activities, with the goal of ensuring that financial circumstances are not a barrier to participation by athletes.

Plan for future periods

The club's activities will be focused on supporting its athletes in training and competition pathways with the objective of participation in the Special Olympics GB National Summer Games in 2026 and the next SOGB Winter Games in 2028.

At the year-end Scottish Curling had set up a 4-week floor curling taster block for January/February 2026, with a view to gauging interest as curling will be a test sport in the Special Olympics 2029 World Winter Games.

Pay policy for trustee directors and staff

No payments are made to the trustees or to connected persons, other than the reimbursement of out-of-pocket expenses. The company does not offer any benefits to members that are not available to the public.

Staff

The company has no employees.

Statement of trustee director's responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) which give a true and fair view of the state of affairs of the charity, including the income and expenditure.

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 applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;

Special Olympics Grampian Area  
Annual Report  
1<sup>st</sup> January 2025 – 31<sup>st</sup> December 2025

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to the independent examiner

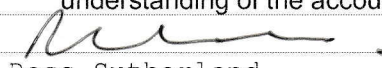
Each of the trustee directors confirms that there is no information of which they are aware which is relevant to the independent examination but of which the independent examiner is unaware.



James Purdie, Trustee Director  
Date: 28<sup>th</sup> April 2026

# OSCr

Office of the Scottish Charity Regulator

Independent examiner's report on the accounts <span style="float: right;">v2</span>							
<b>Report to the trustees/members of</b>	Charity name Special Olympic Grampian Area						
	<b>Registered charity number</b> SC049186						
<b>On the accounts of the charity for the period</b>	Period start date			<b>to</b>	Period end date		
	Day	Month	Year		Day	Month	Year
	01	January	2025		31	December	2025
<b>Set out on pages</b>							(remember to include the page numbers of additional sheets)
<b>Respective responsibilities of trustees and examiner</b>	<p>The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.</p>						
<b>Basis of independent examiner's statement</b>	<p>My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the accounts.</p>						
<b>Independent examiner's statement</b>	<p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p> <ol style="list-style-type: none"> <li>1. which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> <li>• to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li> <li>• to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</li> </ul> </li> </ol> <p>have not been met, or</p> <ol style="list-style-type: none"> <li>2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</li> </ol>						
<b>Signed:</b>					<b>Date:</b>	29-5-2026	
<b>Name:</b>	Ross Sutherland						
<b>Relevant professional qualification(s) or body (if any):</b>							
<b>Address:</b>	6 Donmouth Terrace						
	Aberdeen						
	AB23 8DN						

\*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

## APPENDIX 3

### Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of  
any items that the  
examiner wishes to  
disclose

Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	01	2025		31	12	2025

**Section A Statement of receipts and payments**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
<b>A1 Receipts</b>						
Donations	2,682	15,583			18,265	433
Legacies					-	-
Grants					-	-
Receipts from fundraising activities					-	-
Gross trading receipts					-	-
Income from investments other than land and buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities	308	21,024			21,332	20,341
<b>A1 Sub total</b>	<b>2,990</b>	<b>36,607</b>	<b>-</b>	<b>-</b>	<b>39,597</b>	<b>20,774</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>2,990</b>	<b>36,607</b>	<b>-</b>	<b>-</b>	<b>39,597</b>	<b>20,774</b>
<b>A3 Payments</b>						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	1,005	13,909			14,914	31,690
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
Other					-	-
<b>A3 Sub total</b>	<b>1,005</b>	<b>13,909</b>	<b>-</b>	<b>-</b>	<b>14,914</b>	<b>31,690</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	-
Purchase of investments					-	-
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>1,005</b>	<b>13,909</b>	<b>-</b>	<b>-</b>	<b>14,914</b>	<b>31,690</b>
<b>Net receipts / (payments)</b>	<b>1,985</b>	<b>22,698</b>	<b>-</b>	<b>-</b>	<b>24,683</b>	<b>(10,916)</b>
<b>A5 Transfers to / (from) funds</b>						
<b>Surplus / (deficit) for year</b>	<b>1,985</b>	<b>22,698</b>	<b>-</b>	<b>-</b>	<b>24,683</b>	<b>(10,916)</b>

**Section B Statement of balances**

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
<b>B1 Cash funds</b>	Cash and bank balances at start of year	7,458	972			8,430	19,346
	Surplus / (deficit) shown on receipts and payments account	1,985	22,698			24,683	(10,916)
	<b>Cash and bank balances at end of year</b>	<b>9,443</b>	<b>23,670</b>			<b>33,113</b>	<b>8,430</b>

(Agree balances with receipts and payments account(s))

Categories	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
<b>B2 Investments</b>				
	<b>Total</b>			

Categories	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
<b>B3 Other assets</b>					
		<b>Total</b>			

Categories	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
<b>B4 Liabilities</b>				
	<b>Total</b>			

Categories	Details	Fund to which liability relates	Amount due (estimate)	Last year
			to nearest £	to nearest £
<b>B5 Contingent liabilities</b>				
	<b>Total</b>			

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
<i>Adrienne Purdie</i>	ADRIENNE PURDIE	13/5/26
<i>J. Purdie</i>	JAMES PURDIE	13/5/26



## Special Olympics Grampian Area SCIO

SC049186

**Additional analysis (1)**

## Analysis of receipts and payments

## 1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Individual Donations	465	1,000			1,465	433
Company donations	-				-	
Trust fund donation	2,217	14,583			16,800	
<b>Total</b>	<b>2,682</b>	<b>15,583</b>	<b>-</b>	<b>-</b>	<b>18,265</b>	<b>433</b>

## 2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	-
			-	-
			-	-
			-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## 3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Bank Interest	308				308	420
Trips and training payments		21,024			21,024	19,921
					-	-
					-	-
					-	-
					-	-
<b>Total</b>	<b>308</b>	<b>21,024</b>	<b>-</b>	<b>-</b>	<b>21,332</b>	<b>20,341</b>

## 4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Equestrian competition costs		390			390	478
Skating training and competition costs		12,804			12,804	28,394
Table tennis competition costs		715			715	1,040
Cycling training and competition costs					-	-
Bank fees	60				60	60
Affiliation fees to SOGB	820				820	740
Disclosure Scotland	125				125	75
other costs					-	903
					-	-
					-	-
					-	-
<b>Total</b>	<b>1,005</b>	<b>13,909</b>	<b>-</b>	<b>-</b>	<b>14,914</b>	<b>31,690</b>

**Additional analysis (2)**

**5 Breakdown of unrestricted funds**

	General	Unrestricted fund 2 - enter name of fund below	Investment fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
<b>Receipts</b>						
Donations	2,682				2,682	433
Legacies						-
Grants						-
Receipts from fundraising activities						-
Gross trading receipts						-
Income from investments other than land and buildings						-
Rents from land & buildings						-
Gross receipts from other charitable activities	308				308	-
<b>Sub total</b>	<b>2,990</b>				<b>2,990</b>	<b>420</b>
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets						
Proceeds from sale of investments						
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>2,990</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,990</b>	<b>420</b>
<b>Payments</b>						
Expenses for fundraising activities						
Gross trading payments						
Investment management costs						
Payments relating directly to charitable activities	1,005				1,005	1,038
Grants and donations						
Governance costs:						
Audit / independent examination						
Preparation of annual accounts						
Legal costs						
Other						
<b>Sub total</b>	<b>1,005</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,005</b>	<b>1,038</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets						
Purchase of investments						
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>1,005</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,005</b>	<b>1,038</b>
<b>Net receipts / (payments)</b>	<b>1,985</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,985</b>	<b>(185)</b>
Transfers to / (from) funds						
<b>Surplus / (deficit) for year</b>	<b>1,985</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,985</b>	<b>(185)</b>

**Nature and purpose of funds**

These funds are used for expenses that related to the general running of the charity rather than an individual sports section

## Special Olympics Grampian Area SCIO

SC049186

## Additional analysis (3)

## 6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
	Cycling	Equestrian	Table Tennis	Skiing		
<b>Receipts</b>						
Donations		642	602	35,363	36,607	-
Legacies					-	
Grants					-	-
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	19,921
<b>Sub total</b>	-	642	602	35,363	36,607	19,921
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total receipts</b>	-	642	602	35,363	36,607	19,921
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities		390	715	12,804	13,909	30,652
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
<b>Sub total</b>	-	390	715	12,804	13,909	30,652
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total payments</b>	-	390	715	12,804	13,909	30,652
<b>Net receipts / (payments)</b>	-	252	(113)	22,559	22,698	(10,731)
<b>Transfers to / (from) funds</b>						
<b>Surplus / (deficit) for year</b>	-	252	(113)	22,559	22,698	(10,731)

## Nature and purpose of funds

Funds are used by each sport to pay for training/competitions/equipment/kit/accreditation fees etc

**Special Olympics Grampian Area (SOGA) SCIO**

Scotland - Charity number SC049186

---

# Accounts

---

SPECIAL OLYMPICS GRAMPIAN AREA (SOGA) SCIO  
ANNUAL REPORT  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2024

Special Olympics Grampian Area  
Annual Report  
1<sup>st</sup> January 2024 – 31<sup>st</sup> December 2024

CONTENTS

ADMINISTRATION	3
TRUSTEES' REPORT	4
INDEPENDENT EXAMINER'S REPORT	7
STATEMENT OF FINANCIAL ACTIVITIES	8

## ADMINISTRATION

Trustees



Secretary

Address

8 Beechgrove Avenue,  
Aberdeen,  
AB15 5EJ.

Bank

CAF Bank Limited,  
25 Kings Hill Avenue,  
Kings Hill,  
West Malling,  
Kent,  
ME19 4JQ.

Independent Examiner



## TRUSTEES REPORT

### Objectives and activities

Special Olympics Grampian Area (SOGA) provides year-round sports training for people in Aberdeen and Aberdeenshire who have a learning disability and who, because of their disability, would ordinarily have no opportunity to participate in sport. It also facilitates participation by its athletes in sporting competitions organised by Special Olympics Great Britain (SOGB) and its affiliated organisations.

We see a transforming effect on those involved as they experience inclusion in a supportive community. Our athletes benefit from social and personal development as they form a strong team spirit in regular training and periodic competition. They acquire new life skills and social skills and reap the benefits of discipline and personal organisation. This assists them to fulfil their potential, both sporting and personal.

### Achievements and Performance

SOGA had groups active in Alpine skiing, equestrian and table tennis, with 22 registered athletes and 17 registered volunteers (qualified coaches and parent volunteers) at the end of 2024. The three sports groups were active throughout the year: equestrian training took place at Riding for the Disabled centres and riding schools; table tennis training took place at Aberdeen Sports Village; and ski training continued on a weekly basis at Adventure Aberdeen Snowsports Centre.

Our equestrian athletes took part in an SOGB Regional competition in April 2025 and in an SOGB virtual dressage competition. Our table tennis athletes participated in the SOGB National Championships in April 2024. Our Alpine ski athletes took part in the SOGB Winter Games, held in Folgaria, Italy in February 2024, and in an SOGB Regional ski competition in Rossendale in June 2024.

2 of our coaches and 3 of our parent volunteers were members of SOGB's Games Organising Committee for the successful National Winter Games in Folgaria, Italy. A short BBC documentary entitled "Five Days in Folgaria," showcasing the event, was released on the BBC i-player. 2 of our athletes were selected to represent team GB in the Special Olympics World Games in 2025, and 2 of our coaches and one parent volunteer selected to be part of the team GB delegation.

A donation in memory of [REDACTED] the grandfather of one of our athletes, was used to provide a summer visit to the Portlethen Farm Stop; and donation from the Tivoli Theatre enabled a group of our athletes accompanied by volunteers to attend the Christmas pantomime. Both of these social activities provided an excellent team-building experience for our athletes across the sport groups.

### Financial Review

Receipts for the year were £20,774. Expenditures were £31,690, the largest item being the costs for the 2024 National Winter Games for which prior year income had been set aside. A grant was received from the Scottish Government's Mental Health fund for the purposes of special needs training for our volunteers. The club were delighted to receive a commitment from the Andrew Salvesen Family Trust to provide funding towards the club's activities over the 4 years from 2025-2028.

### Governance

SOGA is affiliated to Special Olympics Great Britain (SOGB), the governing body for the Special Olympics organisation in Great Britain, with whom its athletes and volunteers are registered annually. Its volunteers are vetted for up-to-date PVG registration, and coaches for valid qualifications.

The organisation is a single-tier SCIO, overseen by a steering group of trustees consisting of parent volunteers, head coaches of its sports groups and one of our athletes who provides an athlete voice and who is also a member of SOGB's National Athlete Leadership Team.

### Risk Management

SOGA adheres to the written policies and procedures of Special Olympics Great Britain, in particular those for the safeguarding and protection of its athletes which are systematically followed in all training and competition activities. SOGB procedures also cover athlete and volunteer codes of conduct, health and safety and risk assessment procedures, and data protection.

The charity's legal structure as a SCIO is a key element in managing the financial risks of the charity in its activities. CAF Bank provides a secure online banking service with dual authorisation to facilitate its financial operations. The charity depends on fundraising from external sources and contributions from participants to fund its activities, with the goal of ensuring that financial circumstances are not a barrier to participation by athletes.

### Plan for future periods

The club's activities will be focused on supporting its athletes in training and competition pathways over the next 4 years with the objective of participation in the Special Olympics GB National Summer Games in 2027 and the next Special Olympics GB Winter Games in 2028.

### Pay policy for trustee directors and staff

No payments are made to the trustees or to connected persons, other than the reimbursement of out-of-pocket expenses. The company does not offer any benefits to members that are not available to the public.

### Staff

The company has no employees.

### Statement of trustee director's responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) which give a true and fair view of the state of affairs of the charity, including the income and expenditure.

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 applicable Charities SORP;
- make judgments and accounting 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

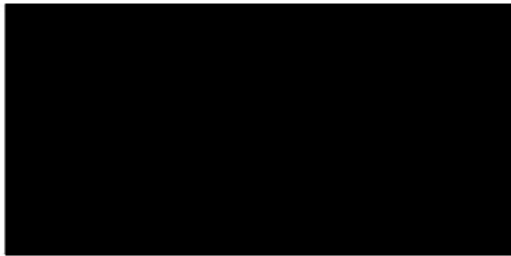
Special Olympics Grampian Area  
Annual Report  
1<sup>st</sup> January 2024 – 31<sup>st</sup> December 2024

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to the independent examiner

Each of the trustee directors confirms that there is no information of which they are aware which is relevant to the independent examination but of which the independent examiner is unaware.

The trustees' report was approved by the board.



**Receipts and payments accounts**

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	01	2024		31	12	2024

**Section A Statement of receipts and payments**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
<b>A1 Receipts</b>						
Donations	433				433	1,000
Legacies					-	-
Grants					-	5,000
Receipts from fundraising activities					-	123
Gross trading receipts					-	-
Income from investments other than land and buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities	420	19,921			20,341	17,719
<b>A1 Sub total</b>	<b>853</b>	<b>19,921</b>	<b>-</b>	<b>-</b>	<b>20,774</b>	<b>23,842</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>853</b>	<b>19,921</b>	<b>-</b>	<b>-</b>	<b>20,774</b>	<b>23,842</b>
<b>A3 Payments</b>						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	1,038	30,652			31,690	48,409
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
Other					-	-
<b>A3 Sub total</b>	<b>1,038</b>	<b>30,652</b>	<b>-</b>	<b>-</b>	<b>31,690</b>	<b>48,409</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	-
Purchase of investments					-	-
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>1,038</b>	<b>30,652</b>	<b>-</b>	<b>-</b>	<b>31,690</b>	<b>48,409</b>
<b>Net receipts / (payments)</b>	<b>(185)</b>	<b>(10,731)</b>	<b>-</b>	<b>-</b>	<b>(10,916)</b>	<b>(24,567)</b>
<b>A5 Transfers to / (from) funds</b>						
<b>Surplus / (deficit) for year</b>	<b>(185)</b>	<b>(10,731)</b>	<b>-</b>	<b>-</b>	<b>(10,916)</b>	<b>(24,567)</b>



**Additional analysis (1)**

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Individual Donations	433				433	1,000
Company donations	-				-	
Trust fund donation					-	
<b>Total</b>	<b>433</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>433</b>	<b>1,000</b>

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
ACVO Ltd				5,000
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,000</b>

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Bank Interest	420				420	473
Trips and training payments		19,921			19,921	17,246
					-	-
					-	-
					-	-
<b>Total</b>	<b>420</b>	<b>19,921</b>	<b>-</b>	<b>-</b>	<b>20,341</b>	<b>17,719</b>

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Equestrian competition costs		478			478	253
Skiing training and competition costs		28,394			28,394	46,221
Table tennis competition costs		1,040			1,040	1,483
Cycling training and competition costs					-	213
Bank fees	60				60	68
Affiliation fees to SOGB		740			740	40
Disclosure Scotland	75				75	75
other costs	903				903	56
					-	-
					-	-
<b>Total</b>	<b>1,038</b>	<b>30,652</b>	<b>-</b>	<b>-</b>	<b>31,690</b>	<b>48,409</b>

**Additional analysis (2)**

**5 Breakdown of unrestricted funds**

	General	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
<b>Receipts</b>						
Donations	433				433	-
Legacies					-	-
Grants					-	-
Receipts from fundraising activities					-	123
Gross trading receipts					-	-
Income from investments other than land and buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities	420				420	473
<b>Sub total</b>	<b>853</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>853</b>	<b>596</b>
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>853</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>853</b>	<b>596</b>
<b>Payments</b>						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	1,038				1,038	1,239
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
Other					-	-
<b>Sub total</b>	<b>1,038</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,038</b>	<b>1,239</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	-
Purchase of investments					-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>1,038</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,038</b>	<b>1,239</b>
<b>Net receipts / (payments)</b>	<b>(185)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(185)</b>	<b>(643)</b>
<b>Transfers to / (from) funds</b>					-	-
<b>Surplus / (deficit) for year</b>	<b>(185)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(185)</b>	<b>(643)</b>

**Nature and purpose of funds**

These funds are used for expenses that related to the general running of the charity rather than an individual sports section

**Additional analysis (3)**

**6 Breakdown of restricted funds**

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
	Cycling	Equestrian	Table Tennis	Skiing		
<b>Receipts</b>						
Donations					-	1,000
Legacies					-	
Grants					-	5,000
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities		498	990	18,433	19,921	17,246
<b>Sub total</b>		<b>498</b>	<b>990</b>	<b>18,433</b>	<b>19,921</b>	<b>23,246</b>
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>						
<b>Total receipts</b>		<b>498</b>	<b>990</b>	<b>18,433</b>	<b>19,921</b>	<b>23,246</b>
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	20	558	1,100	28,974	30,652	47,170
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
<b>Sub total</b>	<b>20</b>	<b>558</b>	<b>1,100</b>	<b>28,974</b>	<b>30,652</b>	<b>47,170</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>						
<b>Total payments</b>	<b>20</b>	<b>558</b>	<b>1,100</b>	<b>28,974</b>	<b>30,652</b>	<b>47,170</b>
<b>Net receipts / (payments)</b>	<b>(20)</b>	<b>(60)</b>	<b>(110)</b>	<b>(10,541)</b>	<b>(10,731)</b>	<b>(23,924)</b>
<b>Transfers to / (from) funds</b>						
<b>Surplus / (deficit) for year</b>	<b>(20)</b>	<b>(60)</b>	<b>(110)</b>	<b>(10,541)</b>	<b>(10,731)</b>	<b>(23,924)</b>
<b>Nature and purpose of funds</b>						
Funds are used by each sport to pay for training/competitions/equipment/kit/accreditation fees etc						



# OSCr

Office of the Scottish Charity Regulator

Independent examiner's report on the accounts <span style="float: right;">v2</span>							
<b>Report to the trustees/members of</b>	Charity name Special Olympic Grampian Area						
<b>Registered charity number</b>	SC049186						
<b>On the accounts of the charity for the period</b>	Period start date			<b>to</b>	Period end date		
	Day	Month	Year		Day	Month	Year
	01	January	2024		31	December	2024
<b>Set out on pages</b>							(remember to include the page numbers of additional sheets)
<b>Respective responsibilities of trustees and examiner</b>	<p>The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.</p>						
<b>Basis of independent examiner's statement</b>	<p>My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the accounts.</p>						
<b>Independent examiner's statement</b>	<p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p> <ol style="list-style-type: none"> <li>1. which gives me reasonable cause to believe that in any material respect the requirements:                             <ul style="list-style-type: none"> <li>• to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li> <li>• to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</li> </ul> <p>have not been met, or</p> </li> <li>2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</li> </ol>						
<b>Signed:</b>	[Redacted Signature]				<b>Date:</b>	27 / 6 / 2025	
<b>Name:</b>							
<b>Relevant professional qualification(s) or body (if any):</b>							
<b>Address:</b>							

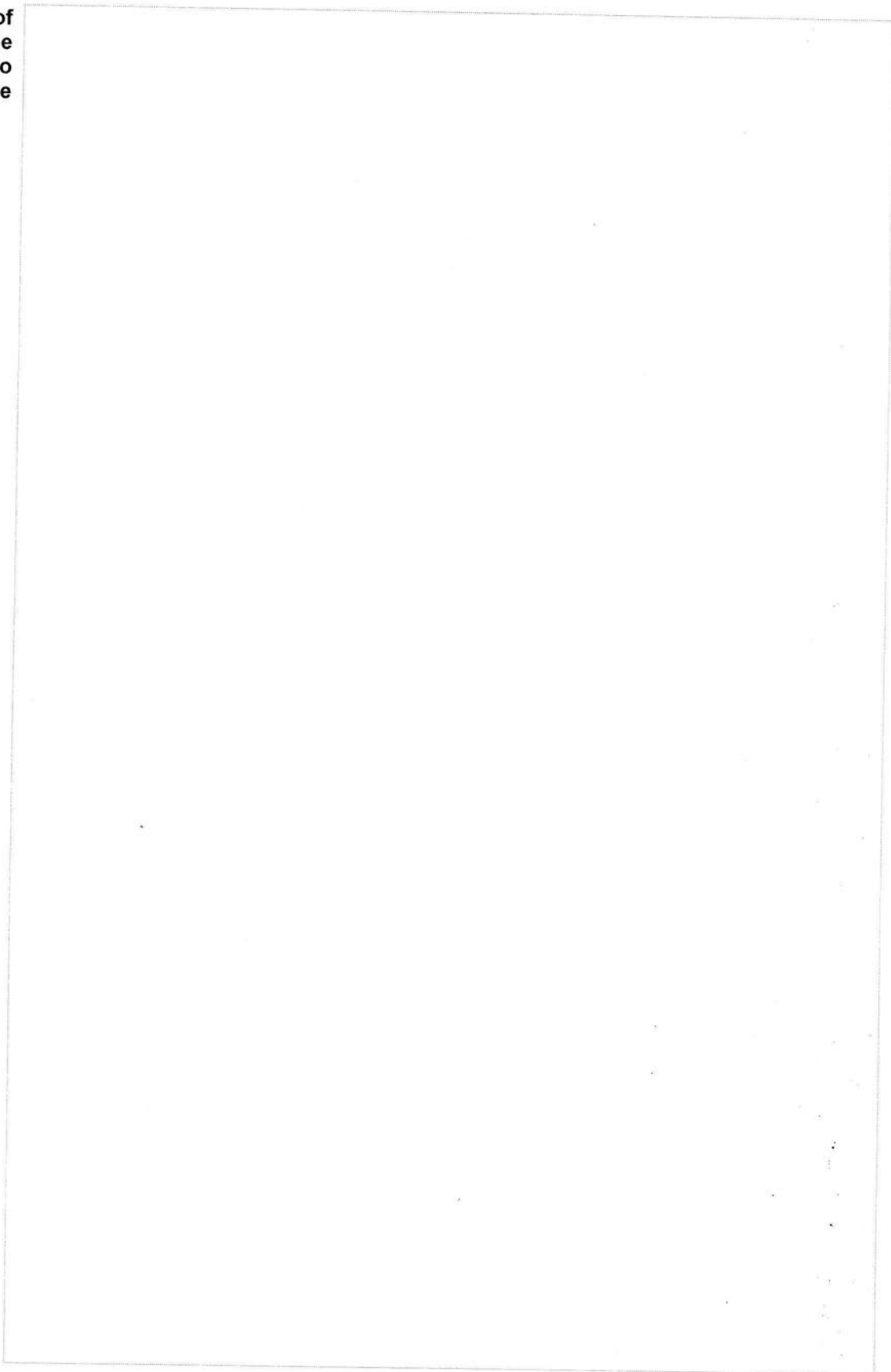
\*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

## APPENDIX 3

### Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of  
any items that the  
examiner wishes to  
disclose

A large, empty rectangular box with a thin black border, intended for the user to provide details of items to be disclosed. The box is currently blank.