

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

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Annual Report  
1<sup>st</sup> January 2024 – 31<sup>st</sup> December 2024

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.

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### 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.



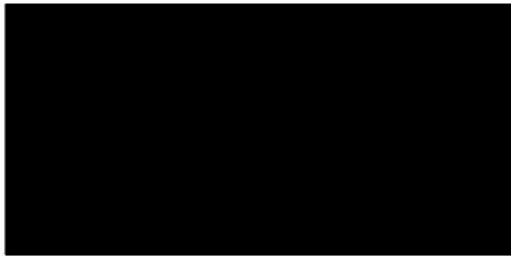
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The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure 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

Day Month Year  
01 01 2024

to

Period end date

Day Month Year  
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>





## 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	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>

SC049186

**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>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>Total receipts</b>	<b>853</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>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>Total payments</b>	<b>1,038</b>	-	-	-	<b>1,038</b>	<b>1,239</b>
<b>Net receipts / (payments)</b>	<b>(185)</b>	-	-	-	<b>(185)</b>	<b>(643)</b>
<b>Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	<b>(185)</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

## Special Olympics Grampian Area SCIO

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**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>	-	498	990	18,433	19,921	23,246
<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>	-	498	990	18,433	19,921	23,246
<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>	20	558	1,100	28,974	30,652	47,170
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total payments</b>	20	558	1,100	28,974	30,652	47,170
<b>Net receipts / (payments)</b>	(20)	(60)	(110)	(10,541)	(10,731)	(23,924)
<b>Transfers to / (from) funds</b>						
					-	
<b>Surplus / (deficit) for year</b>	(20)	(60)	(110)	(10,541)	(10,731)	(23,924)

**Nature and purpose of funds**

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

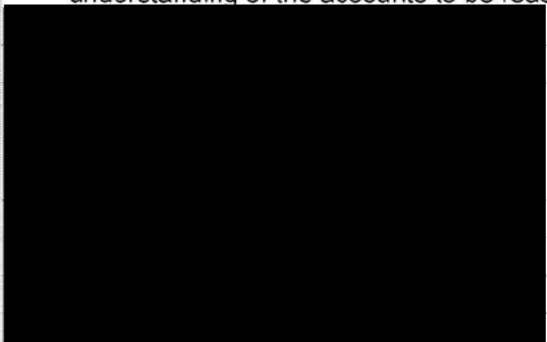






# OSCr

Office of the Scottish Charity Regulator

		Independent examiner's report on the accounts						v2	
Report to the trustees/members of	Charity name	Special Olympic Grampian Area							
Registered charity number	SC049186								
On the accounts of the charity for the period	Period start date				Period end date				
	Day	Month	Year		Day	Month	Year		
	01	January	2024	to	31	December	2024		
Set out on pages								(remember to include the page numbers of additional sheets)	
Respective responsibilities of trustees and examiner	<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>								
Basis of independent examiner's statement	<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>								
Independent examiner's statement	<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>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>to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</li> </ol>								
Signed:					Date:	27 / 6 / 2025			
Name:									
Relevant professional qualification(s) or body (if any):									
Address:									

\*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