

SPECIAL OLYMPICS GRAMPIAN AREA (SOGA) SCIO

ANNUAL REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2025

Special Olympics Grampian Area
Annual Report
1st January 2025 – 31st December 2025

CONTENTS

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

Special Olympics Grampian Area
Annual Report
1st January 2025 – 31st 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
1st January 2025 – 31st 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
1st January 2025 – 31st 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: 28th April 2026

APPENDIX 3

OSCr

Office of the Scottish Charity Regulator

		Independent examiner's report on the accounts <small>v2</small>						
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	2025	to	31	December	2025
Set out on pages								
		(remember to include the page numbers of additional sheets)						
Respective responsibilities of trustees and examiner		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.						
Basis of independent examiner's statement		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.						
Independent examiner's statement		In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]						
		1. which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or						
		2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.						
Signed:						Date:	29-5-2026	
Name:		Ross Sutherland						
Relevant professional qualification(s) or body (if any):								
Address:		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 £
A1 Receipts						
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
A1 Sub total	2,990	36,607	-	-	39,597	20,774
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
A2 Sub total	-	-	-	-	-	-
Total receipts	2,990	36,607	-	-	39,597	20,774
A3 Payments						
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					-	-
A3 Sub total	1,005	13,909	-	-	14,914	31,690
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
A4 Sub total	-	-	-	-	-	-
Total payments	1,005	13,909	-	-	14,914	31,690
Net receipts / (payments)	1,985	22,698	-	-	24,683	(10,916)
A5 Transfers to / (from) funds						
Surplus / (deficit) for year	1,985	22,698	-	-	24,683	(10,916)

Section C Notes to the Accounts

C1 Nature and purpose of funds
(may be stated on analysis of funds worksheets)

Unrestricted funds are available for general purposes in accordance with the charity's purposes. The skiing fund exists to develop the skiing programme, pay for ski slope hire and fund ski training camps and participation and travel to competitions and is a restricted fund. The Equestrian/Swimming/Table Tennis funds exist to fund travel to and participation in competitions, all these funds are restricted.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
	Institution		
Total			-

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	X
--	---

C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	X
---	---

C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
Trustee	Reimbursement of expenses paid on behalf of club	7,857	0

C6 Other information

--

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	
Total	2,682	15,583	-	-	18,265	433

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	-
			-	-
			-	-
Total	-	-	-	-

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
					-	-
					-	-
					-	-
					-	-
Total	308	21,024	-	-	21,332	20,341

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
					-	-
					-	-
					-	-
Total	1,005	13,909	-	-	14,914	31,690

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
Receipts						
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	420
Sub total	2,990	-	-	-	2,990	853
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
Sub total	-	-	-	-	-	-
Total receipts	2,990	-	-	-	2,990	853
Payments						
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					-	-
Sub total	1,005	-	-	-	1,005	1,038
Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
Sub total	-	-	-	-	-	-
Total payments	1,005	-	-	-	1,005	1,038
Net receipts / (payments)	1,985	-	-	-	1,985	(185)
Transfers to / (from) funds					-	-
Surplus / (deficit) for year	1,985	-	-	-	1,985	(185)

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		
Receipts						
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
Sub total	-	642	602	35,363	36,607	19,921
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	642	602	35,363	36,607	19,921
Payments						
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					-	
Sub total	-	390	715	12,804	13,909	30,652
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	390	715	12,804	13,909	30,652
Net receipts / (payments)	-	252	(113)	22,559	22,698	(10,731)
Transfers to / (from) funds						
Surplus / (deficit) for year	-	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						