



**Government  
of South Australia**

**OFFICE FOR RECREATION, SPORT AND  
RACING  
2023-24 Annual Report**

Office for Recreation, Sport and Racing

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## **Acknowledgement of Country**

The Office for Recreation, Sport and Racing acknowledges the traditional custodians of the lands of South Australia.

We pay our respects to ancestors and Elders: past, present and emerging. We are committed to honouring First Nations peoples' unique cultural and spiritual relationships to the land, water and seas and recognise the outstanding contribution they make to South Australia.

We celebrate the power of sport and active recreation to facilitate connections and promote equality and reconciliation.

To:

Hon Katrine Hildyard MP

Minister for Child Protection

Minister for Women and the Prevention of Domestic, Family and Sexual Violence

Minister for Recreation, Sport and Racing

This annual report will be presented to Parliament to meet the statutory reporting requirements of *(insert relevant acts and regulations)* and the requirements of Premier and Cabinet Circular *PC013 Annual Reporting*.

This report is verified to be accurate for the purposes of annual reporting to the Parliament of South Australia.

Submitted on behalf of the Office for Recreation, Sport and Racing by:

Ms Kylie Taylor

**CHIEF EXECUTIVE**

Date: 25 September 2024

Signature:

A handwritten signature in black ink, appearing to be 'Kylie Taylor', written in a cursive style.

## From the Chief Executive

As I write, I reflect that this has been the last year that the Office for Recreation, Sport and Racing and SASI will spend occupying the old Kidman Park High School. As we began making preparations for the 'Green and Gold decade' leading up to a home Olympic and Paralympic Games in Brisbane<sup>2032</sup> some years ago, the Government approved funding and construction of a major sporting precinct at Mile End, including:

- Investment of \$90 million in a new state-of-the-art facility for the South Australian Sports Institute (SASI) and the Agency's headquarters at Mile End.
- Adding a further \$80 million to the \$12 million already secured for the creation of a new multi-sport facility at Mile End to replace the ageing netball stadium.
- Opening the Australian Centre for Sports Aerodynamics' high performance sport wind tunnel at Mile End, which received investment of \$15 million (including \$3m from the Australian Institute of Sport) in FY2022/23.

For those who have spent the last 34 years at this site it is a time tinged with sadness, however our move to the Mile End Precinct in September 2024 will launch SASI's campaign to prepare the best sporting talent South Australia has

to compete against the world's best at the Brisbane Games.

This year provided Adelaide with the opportunity to be a FIFA Women's World Cup host to:

- 65,757 attendees at Hindmarsh Stadium across five matches of the FIFA Women's World Cup.
- 87,000 fans in the FIFA Fan Festival across two fan sites at Festival Plaza and The Drive for the duration of the tournament.
- Two teams' (Panama and the People's Republic of China) base camps.

In addition to a \$53 million redevelopment of Hindmarsh Stadium as a legacy, the Government also provided \$18 million in 'The Power of Her' grants to create better accessibility to sport for women and girls, and the Agency hosted 'The Power of Her Symposium' with 1,000 people in attendance.

Improving regional opportunities for physical activity and community connectedness has been a focus for the Agency in our Connected and Active Communities Project with the program's expansion to include initiatives in the Riverland and Whyalla. Communities co-design projects to achieve outcomes using a community strengths-based approach.

The Office for Recreation, Sport and Racing has continued to facilitate critical projects to improve sporting

participation across the State, including:

- Managing the expansion of the Sports Vouchers Program to include:
  - The inclusion of scouts and guides from the start of 2024.
  - Preparation to double the number of \$100 Sports Vouchers available to a child to two per year to address cost of living pressures and include music lessons from January 2025.
- Completion of the new State Basketball Centre (\$15.8m) by upgrading and more than doubling the court facilities of the existing Wayville Sports Centre and providing a headquarters for Basketball SA, SA Country Basketball, SA Wheelchair Basketball and SA Church Basketball.
- Facilitated works around significant aquatic assets in metropolitan Adelaide, including:
  - Commenced major renewal works for the SA Aquatic and Leisure Centre at Marion, which houses high-performance facilities for swimming, diving, water polo, gymnastics and trampolining.
  - Provided design and risk management inputs to the new Adelaide Aquatic Centre construction (and demolition of the present facility) in preparation for handover of the asset to the Agency

following construction completion.

- Facilitated the transition of user groups from major aquatic centres undergoing upgrade or demolition to other facilities, including through the provision of funding to enable additional opening hours, scheduling use and stakeholder engagements.
- Developing, in partnership with the Department for Child Protection, a joint Plan of Action to support children and young people in care to lead healthy, active lives.
- The Adelaide Super-Drome hosted the world's best track cyclists for one of the final qualification events prior to the Paris 2024 Olympic and Paralympic Games, at the opening round of the 2024 Tissot UCI Track Nations Cup.

Concussion in sport became an area of increased focus across the nation in this reporting period following the Senate Inquiry into '*Concussions and repeated head trauma in contact sports*,' the release of the updated International Consensus on Concussion in Sport by the International Concussion in Sport Group, the update of their Sport Concussion Assessment Tool-6 (SCAT6) and the findings of the Coroner Inquest into the death of footballer Mr Shane Tuck. The Agency sought to reduce the long-term, debilitating impact of concussion injuries across sport, schools and the

community by providing the South Australian Sports Medicine Association (SASMA) with grant funding to assist in the delivery of its Community Concussion Program. SASMA commenced the delivery of 18 workshops with sporting associations and clubs each year for the next three years, six of which are to be held in regional areas.

The Agency welcomed the Independent Inquiry into the Governance of the Greyhound Racing Industry in South Australia by Mr Graham Ashton AM APM. The Report concluded that there is an urgent need for the greyhound racing industry to reform if it is to meet contemporary community expectations. Among the recommendations made by Mr Ashton were that a reform period of two years be allocated and that the reform should be overseen by an Independent Inspector with reporting functions to Government. I welcomed the appointment of Mr Sal Perna AM as the Greyhound Industry Reform Inspector in May 2024.

I have also welcomed two new members of my executive team, Ms Keren Faulkner (Director, SASI) and Ms Megan Wooldridge (Senior Manager, Sector Capability and Partnerships) and acknowledge the significant contributions they have already made to the team. Lastly, I would like to commend the passion, persistence, and flexibility of all those who work as part of my team in seeking to realise the Agency's vision of Active, Inspired and Connected South Australians and Communities. Our achievement of these values relies on strong collaboration across government agencies, and I acknowledge their

willingness, energy and commitment to improving the well-being of the residents of our State by working in connected ways and partnering to achieve the positive outcomes described in this Annual Report.

I encourage readers to explore the detail of this Annual Report and discover the significant outcomes achieved by the Agency and our partners over the past 12 months.



Kylie Taylor

**Chief Executive**

Office for Recreation, Sport and  
Racing

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## Overview: About the Agency

### Our strategic focus

The Office for Recreation, Sport and Racing is South Australia's lead government agency for sport, recreation and racing.

Getting South Australians moving and enjoying the benefits of physical activity is a key focus of the Agency. Adapting to and embracing an ever-changing social landscape has become an increasingly important part of finding ways to incorporate movement, play or performance in the everyday lives of children, youth and adults. This objective is supported by the development of policy, programs and resources; the provision of funding, recreation and sport planning; infrastructure development; elite sport pathways and programs; and the promotion of physical activity.

### Our vision



**Active State**  
Ensure lifelong movement, play and performance is part of our daily routine.

**Connected Communities**  
Bring people together to build strong, healthy, safe and more resilient communities.

**Inspire Performance**  
Empower people to achieve their sporting dreams.

## Our functions, objectives and deliverables

### Active Lives

#### Strategic Goal

Movement, play and performance is embedded into the daily lives of South Australians.

#### Key Strategies

Support children and youth to move and play more.

Devise 'Club of the Future' to improve community experiences.

Activate movement and play in our regions.

Increase opportunities for movement and play for all South Australians.

Enable recreation, sport and racing organisations to thrive.

### Places and Spaces

#### Strategic Goal

Places and spaces that encourage and support movement, play and performance are accessible to all.

#### Key Strategies

Lead planning for the provision of active places and spaces.

Support the delivery of the state's significant active places and spaces.

Optimise utilisation of places and spaces for active living.

### Sporting Excellence

#### Strategic Goal

People are empowered to achieve their sporting dreams.

#### Key Strategies

Provide a world class high performance daily training hub including leading-edge technologies.

Optimise national representation and medal success on the world stage for South Australian-based athletes and teams.

Pursue excellence in practice, services and culture.

Develop sustainable talent pathways for athletes and coaches.

Enhance community engagement with SASI.

### Strategic Partnerships

#### Strategic Goal

Community outcomes are delivered through strategic partnerships.

#### Key Strategies

Ensure delivery of the 'Game On' actions to get South Australians moving.

Improve the ability of South Australians to adopt more active means of transport.

Actively seek partnerships to achieve outcomes and leverage investment in movement, play and performance.

### Business Performance

#### Strategic Goal

Recognised as a respected organisation, delivering high quality services to support the achievement of our strategic goals.

#### Key Strategies

Inspire South Australians to adopt active lives through engaging communications.

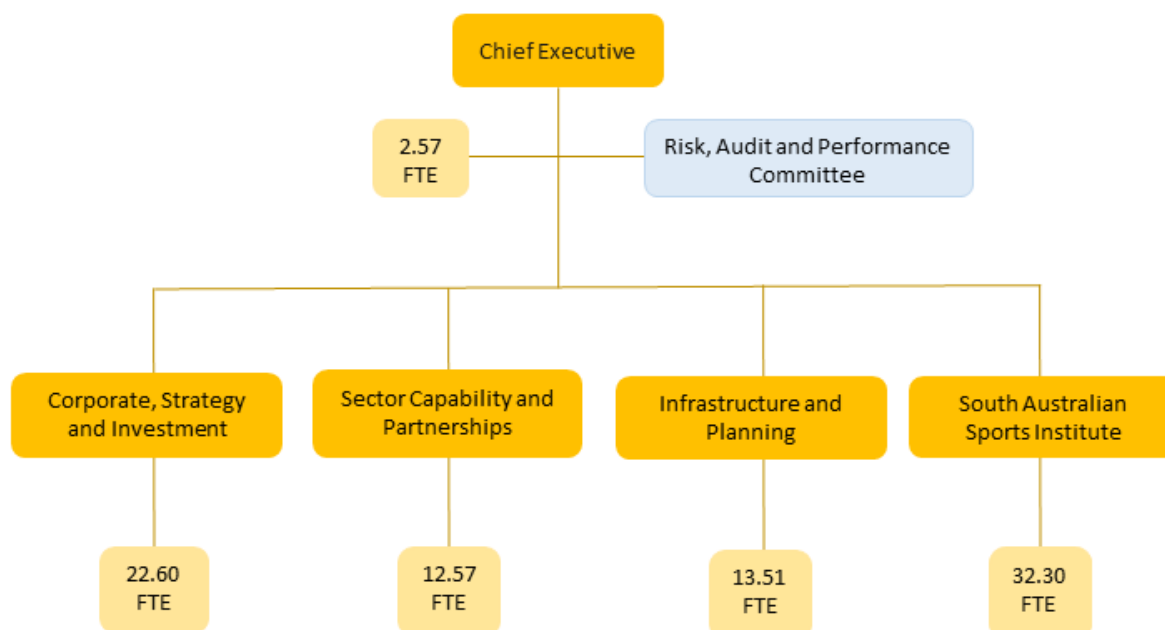
Identify and explore emerging sector issues and trends through research, analysis and innovation.

Provide integrated and responsive corporate support systems, processes, programs and services.

Deliver grants programs that drive the achievement of our strategic goals.

Empower and invest in our people.

## Our organisational structure



The total number of full-time equivalents (FTE) employed in the Agency on 30 June 2024 was 83.55 FTE.

## Changes to the Agency

During 2023-24 there were the following changes to the Agency's structure and objectives as a result of internal reviews or machinery of government changes.

- Two (2) new members of the Executive Team were appointed:
  - Ms Keren Faulkner was appointed as the Director of the South Australian Sports Institute following the retirement of Mr Battams.
  - Ms Megan Wooldridge was appointed to the role of Senior Manager, Sector Capability and Partnerships following the resignation of Mr Stephens.
- On 15 April 2024 the Premier appointed a new Assistant Minister for Junior Sport Participation, Ms Rhiannon Pearce MP.
- The State Government's Independent Inquiry into the Governance of the Greyhound Racing Industry handed down the final report on 14 December 2023, which made 86 recommendations to ensure the industry modernises its practices in line with community expectations. This included that the reforms be overseen by an independent Greyhound Industry Reform Inspector. Mr Sal Perna AM's appointment was announced on 8 May 2024. He will commence for a two (2) year period commencing on 1 July 2024 and reporting to the Minister.
- The Agency's high-performance sport objectives have been augmented through:

- The establishment of the Australian Centre for Sports Aerodynamics (ACSA), which houses a state-of-the-art low speed open-jet sports wind tunnel to support the ambitions of Australian sport teams and athletes and the development of high-performance equipment.
- The Agency's grant funding objectives have been augmented through:
  - The Sports Vouchers Program, which seeks to increase the number of children participating in physical activity by helping to reduce cost as a barrier has:
    - Expanded the activities for which children are able to claim a Voucher to include Scouts and Girl Guides (from 1 January 2024) and music lessons providers (from 1 January 2025); and
    - Doubled the Voucher value to \$200 (from 1 January 2025).
- The introduction of The Power of Her – Infrastructure and Participation Program to:
  - Provide funding for dedicated facilities, improvements to facilities, equipment and programs for girls' and women's sport in South Australia; and
  - Enhance the participation of female athletes in sport by addressing key challenges and barriers to female participation.
- The Agency's statewide sport and recreation venues' objectives have been augmented through:
  - The completion of the construction of the ACSA wind tunnel;
  - The completion of a \$53 million redevelopment of Hindmarsh Stadium to support five (5) sold-out matches of the FIFA Women's World Cup;
  - The construction of a new headquarters for the Agency at Mile End; and
  - The announcement of a further \$80 million (in addition to an existing \$12 million commitment) for the redevelopment of the Mile End netball precinct into a new multi-sport facility with a flexible indoor complex with a 3,000-seat show court, the upgrade of 26 outdoor courts and surfaces and shelters and lighting.

## Our Minister



The Hon Katrine Hildyard MP was the Minister responsible for:

- Child Protection
- Women and the Prevention of Domestic, Family and Sexual Violence
- Recreation, Sport and Racing.

## Our Assistant Minister



Ms Rhiannon Pearce MP was the Assistant Minister, from 15 April 2024, responsible for:

- Junior Sport Participation.

## Our Executive Team

### Ms Kylie Taylor – Chief Executive



Ms Taylor was the Chief Executive of the Office for Recreation, Sport and Racing.

### Mr Tim Nicholas – Director, Corporate, Strategy and Investment Division



Mr Nicholas was the Director responsible for leading:

- Financial Management
- Human Resources
- Customer Service
- Communications
- Governance
- Strategic and Corporate Planning
- Enterprise Information Management
- Industry Insights – Research and Analytics
- Funding Services

### Mr Wes Battams and Ms Keren Faulkner – Director, South Australian Sports Institute (SASI) Division



Mr Battams retired as Director during the year, and Ms Faulkner was subsequently welcomed to the role.

The Director was responsible for leading:

- High-Performance Coaching
- Performance Services
- Physical Preparation
- High-Performance Sports Partnerships
- Australian Centre for Sports Aerodynamics

**Mr Adam Trottman – Director, Infrastructure, Planning and Projects Division**



Mr Trottman was the Director responsible for leading:

- Venues Management
- Recreation and Sport Planning
- Asset Management
- Transport Operations
- Infrastructure Delivery

**Ms Megan Wooldridge – Senior Manager, Sector Capability & Partnerships Division**



Ms Wooldridge was the Senior Manager responsible for leading:

- Community Participation + Physical Activity Framework
- Sports Integrity
- Sport Culture and Ethics
- Industry Advice
- Diversity and Inclusion
- Racing Industry Support
- Greyhound Inquiry Findings Implementation Oversight
- Boxing and Martial Arts Regulation and Compliance

## Our Boards and Committees

### Women in Sport Taskforce

A Taskforce established to advise the Government (through the Minister for Recreation, Sport and Racing) on methods to promote women’s participation and leadership in sport and address the issues preventing women and girls participating fully in their sporting passions.

In the reporting period, the Taskforce welcomed two (2) new members, Mr Tony Elletson (17 August 2023) and Ms Jade Wilson (6 February 2024).



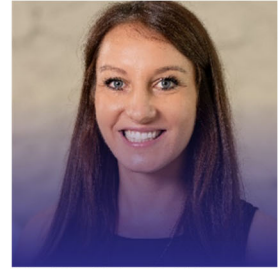
Hon. Katrine Hildyard MP (Chair)



Catherine Hutchesson MP (Vice-Chair)



Ms Bronwyn Brooks



Ms Eleni Tee OAM



Mr Tony Elletson



Ms Jenny Williams OAM



Dr Amber Halliday OLY



Ms Jade Wilson



Mr Craig Scott OAM



Mr Murray Drummond

## **Risk, Audit and Performance Committee**

A Committee established to provide independent assurance and assistance to the Chief Executive on the operation and effectiveness of risk management, internal controls, legislative compliance and internal and external accountability responsibilities of the Agency.

In the reporting period, the Committee saw the conclusion of Ms Magdalena Hadji's term (7 December 2023) and welcomed the appointment of Mr Steve Olech (5 February 2024).



**Chair:** Ms Nicolle Rantanen-Reynolds



Mr Russell D'Costa



Mr Steve Olech

## **Legislation administered by the Agency**

*Boxing and Martial Arts Act 2000*

*Port Pirie Racecourse Site Act 1946*

*Recreation Grounds (Joint Schemes) Act 1947*

*Recreation Grounds Rates and Taxes Exemption Act 1981*

*Sports Drug Testing Act 2000*

## The Agency's performance

### Performance at a glance


#### Board or Committee Performance


<b>Women in Sport Taskforce</b>	21/8/2023	13/11/2023	12/2/2024	13/5/2024
The Hon. Katrine Hildyard MP (Chair)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Catherine Hutchesson MP (Vice Chair)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Brooks, Bronwyn Ms	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Drummond, Murray Professor	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Elletson, Tony Mr	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Halliday, Amber Dr (OLY)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Scott, Craig Mr (OAM)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Tee, Eleni Ms (OAM)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Williams, Jenny Ms (OAM)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Wilson, Jade Ms	N/A	N/A	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>




<b>Risk, Audit and Performance Committee</b>	31/8/2023	23/9/2023 (Special)	7/12/2023	9/4/2024	4/6/2024
Ms Nicolle Rantanen-Reynolds (Chair)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Mr Russell D'Costa	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Mr Steve Olech	N/A	N/A	N/A	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Ms Magdalena Hadji	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	N/A	N/A

indicates attendance at the listed meeting

### Agency specific objectives and performance


Objective 1	Indicators	Performance
Ensure South Australians have access to sport and recreation places and spaces that support participation at all levels.	The number of state active recreation and sports venues, properties and trails developed or maintained <i>per annum</i> . [Target: 29]	31
		 107%


Objective 2	Indicators	Performance
Ensure people and organisations delivering sport and active recreation have the capability and capacity to deliver quality opportunities for participation and performance.	The number of training and development services provided to the active recreation and sports industry <i>per annum</i> . <small>Including those provided under outsourcing arrangements.</small> [Target: 73]	168
		 230%

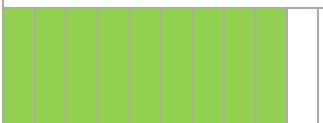
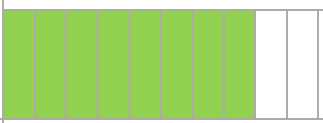

Objective 3	Indicators	Performance
Ensure it is easy and enjoyable for all South Australians to participate at all levels and in all facets of recreation and sport.  <small>FY2022-23 year's data released by AusPlay on 31 October 2023.</small>	The percentage of South Australian children <sup>#</sup> and adults <sup>^</sup> participating in sport and active recreation at least once per week exceeds the national level.*  [Target: Positive difference between percentages SA:AUS] <small><sup>#</sup> 0–14 years of age <sup>^</sup> 15+ years of age</small>	Children: -4.8%
		 95%
	The percentage of males and females participating in sport and active recreation is approximately equal.* [Target: Close to 45–55% males; 45–55% females]	Adults: -5.8%
		 94%
		47.8% M : 52.2% F
		 95%


	<p>The number of sport vouchers redeemed.</p> <p><i>Children participating in sport or active recreation.</i></p> <p>[Target: 94,000]</p>	<p>95,037</p> <p>101%</p>
	<p>The percentage of State Sporting Organisations receiving SSRPD* funding achieving a minimum of 40% women on their board.</p> <p>[Target: 100%]</p> <p>* SSRDP = State Sport and Recreation Development Program</p>	<p>100% meet the target.</p> <p>66 of 66 SSOs.</p> <p>100%</p>

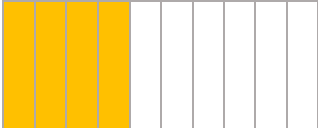
Objective 4	Indicators	Performance
<p>Grow the number of South Australian athletes winning on the international stage.</p> <p>These targets may vary between years depending on the number of anticipated benchmark events and the stage of the Olympic/Paralympic cycle.</p>	<p>The number of SASI and SA-based athletes selected in Australian teams for benchmark events <i>per annum</i>.</p> <p>[Target: 59 athletes across 11 sports]</p> <p>Source: 2021 SASI Awards Book</p>	<p>92 athletes</p> <p>156%</p>
		<p>18 sports</p> <p>164%</p>
	<p>The number of SASI staff selected to provide support to Australian teams competing at international benchmark events (senior or junior) <i>per annum</i>.</p> <p>[Target: 5 staff]</p> <p>Source: 2021 SASI Awards Book</p>	<p>15 staff</p> <p>300%</p>
	<p>The percentage of athletes remaining within their Individual Athlete Performance Plan parameters <i>per annum</i>.</p> <p>[Target: 75%]</p> <p>Source: SASI Managed Programs + Categorized IAP Athletes</p>	<p>77%</p> <p>102%</p>

	<p>The number of Partnership Programs sustained (including Centres of Excellence and Development Programs) <i>per annum</i>.</p> <p>[Target: 11 partnerships]</p> <p>Source: NCEs + Pathway Programs</p>	<p>11 partnerships</p>  <p>100%</p>
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Objective 5	Indicators	Performance
<p>Ensure investment in sport and recreation delivers value for the South Australian economy and community.</p>	<p>The ratio of co-investment by government and industry in sport and recreation infrastructure.</p> <p>[Target: Every \$1 of the Agency's Grants Program funding for infrastructure is matched by a \$2 investment by the industry.]</p>	<p>\$1 : \$2.17</p> <p><small>NOTE: The co-investment ratio is typically lower in a general election year, as election commitments typically do not require the grantee to co-invest.</small></p>  <p>109%</p>


















Objective 6	Indicators	Performance
<p>Ensure the Office for Recreation, Sport and Racing is progressive, responsive and accountable.</p> <p><small>The People Matter Employee Survey conducted by the Office of the Commissioner for Public Sector Employment survey in February 2024 received submissions from 71 respondents within the Agency (i.e., 87% of potential respondents).</small></p>	<p>The percentage of staff survey respondents who would recommend the Agency as a good place to work.</p> <p>[Target: 100% of staff]</p>	<p>86%</p> <p><small>Variance of +1% from 2023 ORSR mini-survey.</small></p>  <p>86%</p>
	<p>The percentage of staff survey respondents who state that personal background is not a barrier to success in the Agency. (cultural background, age, disability, sexual orientation, gender, etc.)</p> <p>[Target: 100% of staff]</p>	<p>76%</p> <p><small>Variance of -1% from 2023 ORSR mini-survey.</small></p>  <p>76%</p>
	<p>The percentage of staff survey respondents who report having witnessed harassment or bullying in the workplace.</p> <p>[Target: 0% of staff]</p>	<p>11%</p> <p><small>6 of the respondents. Variance of +3% from 2023 ORSR mini-survey</small></p>  <p>11%</p>































	<p>The percentage of staff survey respondents who understand how their work contributes to the Agency’s objectives.</p> <p>[Target: 100% of staff]</p>	<p><b>83%</b></p> <p>Variance of -6% from 2023 ORSR mini-survey. Q4: ORSR staff mini-survey 2022</p>  <p><b>83%</b></p>
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	<p>The percentage of corrective actions completed within the target timeframe.</p> <p>[Target: 100% of actions]</p>	<p><b>43%</b></p>  <p><b>43%</b></p>
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## Election commitments





























Election Commitment	Grant Type	Sport	Project Status	Active Lives					Places and Spaces		Business Perf.
				Support children and youth to move and play more.	Devise Club of the Future to improve community experiences.	Activate movement and play in our regions.	Increase opportunities for movement and play for all South Australians.	Enable recreation, sport and racing organisations to thrive.	Lead planning for the provision of active places and spaces.	Optimise utilisation of places and spaces for active living.	Deliver grants programs that drive the achievement of our strategic goals.
McGilp Recreation Park				<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Modbury Hawks Sporting Club				<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Paul Murray Recreation Centre				<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Hope Valley Football Club				<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
South Adelaide Football Club				<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Tea Tree Gully Football and Cricket Club				<input checked="" type="checkbox"/>					<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Golden Grove Baseball Club				<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>































LEGEND						
 Facility	 Facility Upgrade	 Scoreboard Upgrade	 Changerooms	 Changeroom Upgrade	 Inclusion Upgrade	 In Progress
 Surface Upgrade	 Circuit & Noise Testing	 Airconditioning Upgrade	 Irrigation Upgrade	 Equipment	 Equipment Upgrade	 Completed
			 Pool Upgrade	 Lighting Upgrade	 Multi-Sports Venue	































Election Commitment	Grant Type	Sport	Project Status	Active Lives					Places and Spaces		Business Perf.
				Support children and youth to move and play more.	Devise Club of the Future to improve community experiences.	Activate movement and play in our regions.	Increase opportunities for movement and play for all South Australians.	Enable recreation, sport and racing organisations to thrive.	Lead planning for the provision of active places and spaces.	Optimise utilisation of places and spaces for active living.	Deliver grants programs that drive the achievement of our strategic goals.
Tea Tree Gully Gymsports				<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Tea Tree Gully Tennis Club				<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Tilley Recreation Park				<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Warradale Tennis Club				<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Cove Sport and Community Club				<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Glandore Oval				<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Plympton Oval				<input checked="" type="checkbox"/>					<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Edwardstown Soldiers Memorial Recreation Ground				<input checked="" type="checkbox"/>						<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Forestville Hockey Club				<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Argana Park, Elizabeth Downs				<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>




























Election Commitment	Grant Type	Sport	Project Status	Active Lives					Places and Spaces		Business Perf.
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Andrews Farm Soccer Club				<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Grange Recreation Reserve				<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Royal Society for the Blind Pool, Gilles Plains				<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Gaza Sports and Community Club				<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
North Eastern Metro Stars Soccer Club				<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Walkerville Community Hub				<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Adelaide Comets FC				<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Kilburn Football and Cricket Club				<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Port Districts Football Club				<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Port Adelaide Baseball Club				<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>













Election Commitment	Grant Type	Sport	Project Status	Active Lives					Places and Spaces		Business Perf.
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Gepps Cross Football Club				<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Southern Athletics Club				<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
North Haven Football Club				<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Morphett Vale Memorial Bowling Club							<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Old Noarlunga Oval				<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Aldinga Skate Park				<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Aldinga Sports Park				<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Seaford Netball Club				<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Gawler and District Netball Association				<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Happy Valley Sports Club				<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

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Karbeethan Reserve, Gawler				<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Morphett Vale Sports and Social Club	 			<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Noarlunga United Soccer Club				<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Reynella Sports and Social Club				<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yankalilla Bowling Club					<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Colonel Light West Tennis Club				<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Seaton Ramblers Football Club				<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Kingston Park Community Tennis Courts				<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Millswood Croquet Club				<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

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White City Junior Soccer Club				<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Adelaide Lions Cricket Club, Seaton				<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Findon Skid Kids				<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Woodville South Sports and Community Club				<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Woodville Bowling Club							<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Western Strikers Soccer Club				<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
St Clair Reserve				<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
West Lakes SMOSH Football Club				<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Sturt Lions Football Club				<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Colonel Light Gardens Football and Baseball Club				<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

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Reade Park Tennis Club				<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Kenilworth Football Club				<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Woodville Districts Cricket Club									<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Para Hills Bowling Club							<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Para Hills West Soccer Club				<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Para Hills Cricket Club				<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Salisbury Oval				<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Brahma Lodge Oval				<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Pooraka Football Club				<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Ingle Farm Sports Club				<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

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West Adelaide Hellas Juniors (Mary Lee Park)				<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Aldinga Bay Bowling Club							<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Springbank Basketball Stadium				<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Serpentine Reserve, O'Halloran Hill				<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Eastern Park Football Club				<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
West Adelaide Hellas Soccer Club				<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Local Surf Life Saving Clubs grant – Moana/Christies Beach/South Port/Port Noarlunga				<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Disabled Surfing Association				<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Port Adelaide District Hockey Club				<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

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Blackwood Community Recreation Centre									<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Eyre To There Aviation							<input checked="" type="checkbox"/>				<input checked="" type="checkbox"/>
Aldinga Community Indoor Swimming Pool									<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Whyalla Sports Hub (Surplus Schools Strategy)				<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

## Significant performance outcomes and achievements

### ACTIVE LIVES

- Hosted The Power of Her Symposium on 8 August 2024 with 1,000 persons in attendance and 25 different speakers.
- The Connected and Active Communities Program is now active in 4 regional areas of South Australia: Limestone Coast, Port Lincoln, Riverland and Whyalla.
- The following actions from the Women in Sport Taskforce Workplan have been developed and are active:
  - Club Culture Assessment Tool
  - Women coaches networking group
  - Coach developer program – Women’s Sport Academy
  - Menstrual Health Education for coaches
  - Menstrual Health Campaign for young women
- Physical Activity Framework endorsed for Cabinet.

### PLACES AND SPACES

Completed the building works for the National Centre of Sports Aerodynamics (wind tunnel).

Major infrastructure initiatives underway include:

- The new Agency/SASI headquarters in Mile End; and
- A major renewal of the SA Aquatic and Leisure Centre

### SPORTING EXCELLENCE

46 South Australians selected to Olympic Teams, with 38 of these being SASI scholarship holders or graduates. 21 females, 25 males, 12 sports. Achieved 10% of the Olympic team – meeting the representation targets for SASI/SA-based athletes.

15 South Australians selected to Paralympic Teams, with 13 of these being SASI scholarship holders or graduates. 7 females, 7 males, 7 sports. Achieved 9% of the Olympic team – just below the 10% representation target for SASI/SA-based athletes.

### STRATEGIC PARTNERSHIPS

An inter-agency Joint Action Plan with the Department for Child Protection was developed to support children and young people in care to lead healthy, active lives.

### BUSINESS PERFORMANCES

Executed agreements with the three racing codes (Thoroughbred, Greyhound and Harness) to receive an increased share, equivalent to 3.0% of the previous year’s net stage wagering revenue for the betting operations tax.

Expanded the Sports Vouchers Program to include scouts and girl guides and administered a record number of claims since the program's inception (95,037 claims).

Established The Power of Her Infrastructure and Participation Program to build on and deepen the legacy of the *2023 FIFA Women's World Cup* by providing funding for dedicated facilities, improvements to facilities, equipment and programs for girls' and women's sport in South Australia. 24 projects received a share of \$2.25 million in 2023-24.

Developed and launched a new SASI logo and branding.

Developed and launched new external websites for the Agency and SASI.

## Corporate performance summary

### Employment opportunity programs

Program name	Performance
Postgraduate Internship Program	<b>Seven (7)</b> post-graduate university students completed a placement/internship during the reporting period.
Graduate Program	No internships occurred during the reporting period.
Undergraduate Internship Program	<b>Three (3)</b> students completed a placement with the Agency during the reporting period.
Work Experience Program	The Agency has a strong level of interest from high school students to undertake work experience. During the reporting period, <b>four (4)</b> high school students completed a work experience placement with the Agency.

### Agency performance management and development systems

Performance management and development system	Performance
<b>DPC CONNECT</b> Staff Performance Management Program	<b>94%</b> of FTE (including staff and managers) completed a formal performance development process in accordance with the Public Sector Employment Guideline on Performance Management and Development as of 30 June 2024.
<b>SAES PROGRAM</b> Executive Performance Management Program	<b>100%</b> of FTE (for executives only) completed a formal performance development process incorporating assessment against the core competencies outlined in the South Australian Executive Service Competency Framework and individual performance indicators as of 30 June 2024.

## Work health, safety and return to work programs

Program name	Performance																											
<b>EMPLOYEE WELL-BEING PROGRAM</b>	The Agency's employees are able to participate in the following employee well-being activities: <ul style="list-style-type: none"> <li>▪ Corporate Cup</li> <li>▪ Access to onsite gym facilities</li> <li>▪ Skin cancer screenings</li> </ul>																											
<b>INFLUENZA VACCINATION PROGRAM</b>	The Agency provides an annual, voluntary influenza vaccination program to employees. The program is run at our main Kidman Park site. <b>49%</b> of the workforce opted to be vaccinated during the reporting period.																											
<b>EMPLOYEE ASSISTANCE PROGRAM</b>	The Agency offers employees and their immediate family members a short-term, anonymous counselling service for both work-related and personal issues. The Agency's Employee Assistance Program was accessed by staff on <b>five (5)</b> occasions during the reporting period. In addition, the program provides critical incident response. The critical incident response service was provided to staff on <b>one (1)</b> occasion during the reporting period.																											
<b>WORKPLACE HEALTH AND SAFETY STRATEGY</b>	<p>The Agency implemented a WHS and Injury Management Plan during FY2022/23. This Plan includes the following KPIs and targets:</p> <table border="1"> <thead> <tr> <th>Description</th> <th>Target</th> <th>Status</th> </tr> </thead> <tbody> <tr> <td>WHS for Workers training completed</td> <td>70%</td> <td>83%</td> </tr> <tr> <td>WHS for Managers training completed</td> <td>70%</td> <td>77%</td> </tr> <tr> <td>WHS checklists completed (ergonomics / manual handling)</td> <td>75%</td> <td>69%</td> </tr> <tr> <td>Working from Home applications</td> <td>N/A</td> <td>46</td> </tr> <tr> <td>Use of Private Vehicle for Work Purposes applications</td> <td>N/A</td> <td>24</td> </tr> <tr> <td>Incidents reported within 24 hours</td> <td>70%</td> <td>100%</td> </tr> <tr> <td>Corrective actions completed on time</td> <td>70%</td> <td>100%</td> </tr> <tr> <td>Internal audit findings compliant with requirements</td> <td>70%</td> <td>Nil findings</td> </tr> </tbody> </table>	Description	Target	Status	WHS for Workers training completed	70%	83%	WHS for Managers training completed	70%	77%	WHS checklists completed (ergonomics / manual handling)	75%	69%	Working from Home applications	N/A	46	Use of Private Vehicle for Work Purposes applications	N/A	24	Incidents reported within 24 hours	70%	100%	Corrective actions completed on time	70%	100%	Internal audit findings compliant with requirements	70%	Nil findings
Description	Target	Status																										
WHS for Workers training completed	70%	83%																										
WHS for Managers training completed	70%	77%																										
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Working from Home applications	N/A	46																										
Use of Private Vehicle for Work Purposes applications	N/A	24																										
Incidents reported within 24 hours	70%	100%																										
Corrective actions completed on time	70%	100%																										
Internal audit findings compliant with requirements	70%	Nil findings																										
<b>WHS INTERNAL AUDIT PROGRAM</b>	The Agency did not participate in any internal audits during the reporting period.																											
<b>INJURY AND WORKERS' COMPENSATION MANAGEMENT PROGRAM</b>	The Agency provides confidential, systematic and proactive monitoring of 'potential' work- and non-work-related injuries and illnesses affecting employees and their work/workplace. This includes face-to-face and online mandatory work health safety and injury management training being delivered to all staff to ensure they remain aware of their WHS responsibilities.																											

<b>Program name</b>	<b>Performance</b>
<b>REHABILITATION PROGRAM</b>	<p>The Agency provides tailored, individual rehabilitation programs in relation to their injury and their work function for those returning to work from a workplace injury/illness.</p> <p>The Agency incurred nil (0) lost-time injuries and one (1) workplace injury during the reporting period which required our rehabilitation programs to be put into action.</p>

<b>Workplace injury claims</b>	<b>Current year 2023-24</b>	<b>Past year 2022-23</b>	<b>% Change (+ / -)</b>
Total new workplace injury claims	1	1	0%
Fatalities	0	0	0%
Seriously injured workers*	0	0	0%
Significant injuries (where lost time exceeds a working week, expressed as frequency rate per 1000 FTE)	0	0	0%

\*number of claimants assessed during the reporting period as having a whole person impairment meeting the relevant threshold under the Return to Work Act 2014 (Part 2 Division 5)

<b>Work health and safety regulations</b>	<b>Current year 2023-24</b>	<b>Past year 2022-23</b>	<b>% Change (+ / -)</b>
Number of notifiable incidents ( <i>Work Health and Safety Act 2012, Part 3</i> )	0	0	0%
Number of provisional improvement, improvement and prohibition notices ( <i>Work Health and Safety Act 2012 Sections 90, 191 and 195</i> )	0	0	0%

<b>Return to work costs**</b>	<b>Current year 2023-24</b>	<b>Past year 2022-23</b>	<b>% Change (+ / -)</b>
Total gross workers compensation expenditure (\$)	\$836	\$18,985	-96%
Income support payments – gross (\$)	\$0	\$15,570	-100%

\*\*before third party recovery

Data for previous years is available at: <https://data.sa.gov.au/data/organization/office-for-recreation-sport-and-racing>

### Executive employment in the Agency

<b>Executive classification</b>	<b>Number of executives</b>
SAES Level 1	4
SAES Level 2	1
Enter classification level and/or description	Number

Data for previous years is available at: <https://data.sa.gov.au/data/organization/office-for-recreation-sport-and-racing>

The [Office of the Commissioner for Public Sector Employment](#) has a [workforce information](#) page that provides further information on the breakdown of executive gender, salary and tenure by agency.

## Financial performance

### Financial performance at a glance

The following is a brief summary of the overall financial position of the Agency. The information is unaudited. Full audited financial statements for 2023-2024 are attached to this report.

<b>Statement of Comprehensive Income</b>	<b>2023-24 Budget \$000s</b>	<b>2023-24 Actual \$000s</b>	<b>Variation \$000s</b>	<b>2022-23 Actual \$000s</b>
Total income	\$166 111	\$154 100	\$(12 011)	\$76 424
Total expenses	\$82 038	\$108 143	\$26 105	\$88 448
<b>Net result</b>	<b>\$84 073</b>	<b>\$45 957</b>	<b>\$(38 116)</b>	<b>\$(12 024)</b>
<b>Total comprehensive result</b>	<b>\$84 073</b>	<b>\$116 454</b>	<b>\$32 381</b>	<b>\$(12 024)</b>

<b>Statement of Financial Position</b>	<b>2023-24 Budget \$000s</b>	<b>2023-24 Actual \$000s</b>	<b>Variation \$000s</b>	<b>2022-23 Actual \$000s</b>
Current assets	\$41 794	\$71 315	\$29 521	\$54 029
Non-current assets	\$479 419	\$503 410	\$23 991	\$386 939
<b>Total assets</b>	<b>\$521 213</b>	<b>\$574 725</b>	<b>\$53 512</b>	<b>\$440 968</b>
Current liabilities	\$11 596	\$30 274	\$(18 678)	\$13 143
Non-current liabilities	\$1 218	\$1 470	\$(252)	\$1 298
<b>Total liabilities</b>	<b>\$12 814</b>	<b>\$31 744</b>	<b>\$(18 930)</b>	<b>\$14 441</b>
<b>Net assets</b>	<b>\$508 399</b>	<b>\$542 981</b>	<b>\$34 582</b>	<b>\$426 527</b>
<b>Equity</b>	<b>\$508 399</b>	<b>\$542 981</b>	<b>\$(34 582)</b>	<b>\$426 527</b>

## Consultants disclosure

The following is a summary of external consultants that have been engaged by the Agency, the nature of the work undertaken and the actual payments made for the work undertaken during the financial year.

### Consultancies with a contract value below \$10,000 each

Consultancies	Purpose	\$ Actual payment
All consultancies below \$10,000 each – combined	Various	\$11,253
	<b>Total</b>	<b>\$11,253</b>

### Consultancies with a contract value above \$10,000 each

Consultancies	Purpose	\$ Actual payment
Griffith University	Contracted to collaborate in a research project entitled 'Holistic Digital Sport Modelling.'	\$13,820
Health Q Consulting	Consultation for provision of evaluation services for the Active State Collaboration Funding Program and Connected and Active Communities Program.	\$31,211
Inside Edge Sport and Leisure	Consultation for Aldinga Bay Aquatic Centre feasibility study.	\$89,430
JMP Aero	Consultation for recommendations on optimising utilisation of the Australian Centre for Aerodynamics.	\$30,419
Kelso, Richard	Consultations for technical advice (design, operations and application) for: <ul style="list-style-type: none"> <li>• Australian Centre for Sports Aerodynamics (Capital); and</li> <li>• Holistic Digital Sport Modelling Suitability for high-performance sport.</li> </ul>	\$17,188

<b>Consultancies</b>	<b>Purpose</b>	<b>\$ Actual payment</b>
MBMPL Pty Ltd	Consultation for Asset Management Plans (including condition reports): SA Athletics Stadium, State Hockey Centre and Adelaide Super-Drome.	\$125,770
Mel Consultants Pty Ltd	Consultation for the Australian Centre for Sports Aerodynamics – technical specification review (capital)	\$94,175
Salient Consulting Pty Ltd	Consultation for the review into the greyhound racing industry	\$90,000
Showpony Advertising	Consultation for the Agency's rebranding.	\$153,240
University of New South Wales	Contracted to collaborate in a research project entitled 'Holistic Digital Sport Modelling.'	\$10,000
	<b>Total</b>	<b>\$655,253</b>

Data for previous years is available at: <https://data.sa.gov.au/data/organization/office-for-recreation-sport-and-racing>

See also the [Consolidated Financial Report of the Department of Treasury and Finance](#) for total value of consultancy contracts across the South Australian Public Sector.

## Contractors disclosure

The following is a summary of external contractors that have been engaged by the Agency, the nature of the work undertaken and the actual payments made for the work undertaken during the financial year.

### Contractors with a contract value below \$10,000

<b>Contractors</b>	<b>Purpose</b>	<b>\$ Actual payment</b>
All contractors below \$10,000 each – combined	Various	\$329,587
	<b>Total</b>	<b>\$329,587</b>

### Contractors with a contract value above \$10,000 each

<b>Contractors</b>	<b>Purpose</b>	<b>\$ Actual payment</b>
Advanced Tent Technology P/L	Contracted to provide professional construction services – installation of stage 2 flooring – at the Agency’s new Mile End headquarters.	\$30,000
AMW Media P/L	Contracted for the provision of professional services (event speakers) for the Agency’s event (The Power of Her Symposium).	\$32,281
Anti-Corruption Consultants	Contracted to provide independent investigation.	\$25,740
Chris Turtur Services	Contracted for the provision of track maintenance services at Adelaide Super-Drome.	\$44,510
Cox Architecture	Contracted for the provision of professional services (architecture) for the netball stadium project.	\$52,500
Creative Representation	Contracted for the provision of a host for The Power of Her Conference.	\$12,598

<b>Contractors</b>	<b>Purpose</b>	<b>\$ Actual payment</b>
Diverse Information Solutions	Contracted for the provision of archiving and record management services.	\$11,193
Frank the Lawn Mower Man	Contracted for the provision of lawn maintenance services at the Agency's venues.	\$11,100
Green Options	Contracted for the provision of line marking services at the Agency's venues.	\$12,380
Infrastructure SA	Contracted for the provision of professional services (assurance review) of the new Agency headquarters construction project.	\$24,500
Kennedy Property Services	Contracted for the provision of property maintenance services.	\$180,369
KOJO Productions	Contracted for the provision of event management services.	\$101,372
Laninau P/L	Contracted for the provision of allied health (physiotherapy/massage services) professional services to SASI.	\$18,255
Leading Edge Physiotherapy Western P/L	Contracted for the provision of allied health (physiotherapy) professional services to SASI.	\$39,769
Millsted, M.	Contracted for the provision of allied health (physiotherapy/massage) professional services to SASI.	\$15,925
Nottle, L.	Contracted for the provision of allied health (physiotherapy) professional services to SASI.	\$32,925
Open Trails Australia	Contracted for the provision of trail repair services and trail sign audit.	\$81,808
Radiometer Pacific P/L	Contracted for the provision of property and equipment repair and maintenance services.	\$16,734
Randstad P/L	Contracted for the provision of temporary staff.	\$81,808

<b>Contractors</b>	<b>Purpose</b>	<b>\$ Actual payment</b>
Reform Physiotherapy and Pilates Clinic	Contracted for the provision of allied health (physiotherapy) professional services to SASI.	\$27,987
Renegade Management	Contracted for the provision of professional services (event speakers) for the Agency's event (The Power of Her Symposium).	\$12,890
Rise Performance Consulting	Contracted for the provision of allied health (psychology) professional services to SASI.	\$25,530
Rodney Robertson & Assoc.	Contracted for the provision of professional services (event exhibition design and delivery) for the Agency's event (The Power of Her Symposium).	\$10,741
Rosanna Stanimirovic P/L	Contracted for the provision of allied health (psychology) professional services to SASI.	\$19,500
Roy, D.	Contracted for the provision of professional services (high-performance coaching) to SASI.	\$14,232
South Australia Police	Contracted for the provision of security services at Agency venues.	\$26,015
Sports and Arthritis Clinic (SPARC)	Contracted for the provision of medical and other allied health professional services to SASI.	\$57,079
Spotless Facility Services P/L	Contracted for the provision of soft facilities management services at Agency venues.	\$607,337
Spurrier, D.	Contracted for the provision of allied health (physiotherapy) professional services to SASI.	\$11,938
SRS Security P/L	Contracted for the provision of event security services.	\$174,670
Surf Life Saving South Australia	Contracted for the delivery of the VACSWIM Program.	\$483,919
The Riesling Trail Inc.	Contracted for the provision of maintenance works to the Quarry Road Bridge.	\$23,000
Trees For Life	Contracted for the provision of weed management services at State Sports Park.	\$52,657

<b>Contractors</b>	<b>Purpose</b>	<b>\$ Actual payment</b>
Ventia Australia P/L	Contracted for the provision of facilities management services under the Across-Government Facilities Management arrangements.	\$722,452
Warnes, O.	Contracted for the provision of allied health (nutrition) professional services to SASI.	\$61,466
	<b>TOTAL</b>	<b>\$3,157,180</b>

Data for previous years is available at: <https://data.sa.gov.au/data/organization/office-for-recreation-sport-and-racing>

The details of South Australian Government-awarded contracts for goods, services, and works are displayed on the SA Tenders and Contracts website. [View the Agency list of contracts](#). The website also provides details of [across government contracts](#).

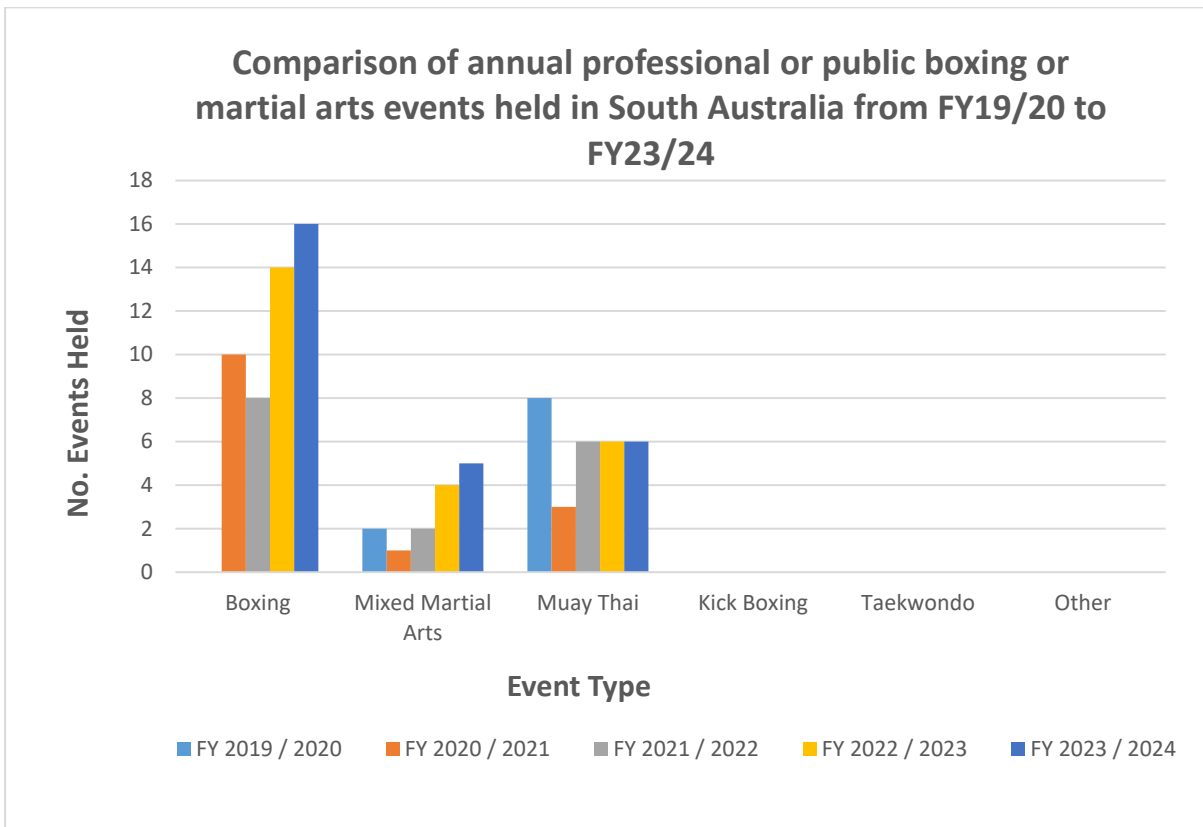
## Regulatory performance

### *Boxing and Martial Arts Act 2000*

Number of significant professional or public boxing or martial arts events held in South Australia in the reporting period.

Boxing	Mixed Martial Arts	Muay Thai	Kick Boxing	Taekwondo	Other
16*	5	6	0	0	0
				<b>TOTAL</b>	<b>27</b>

\*Includes 12 Boxing SA-conducted events

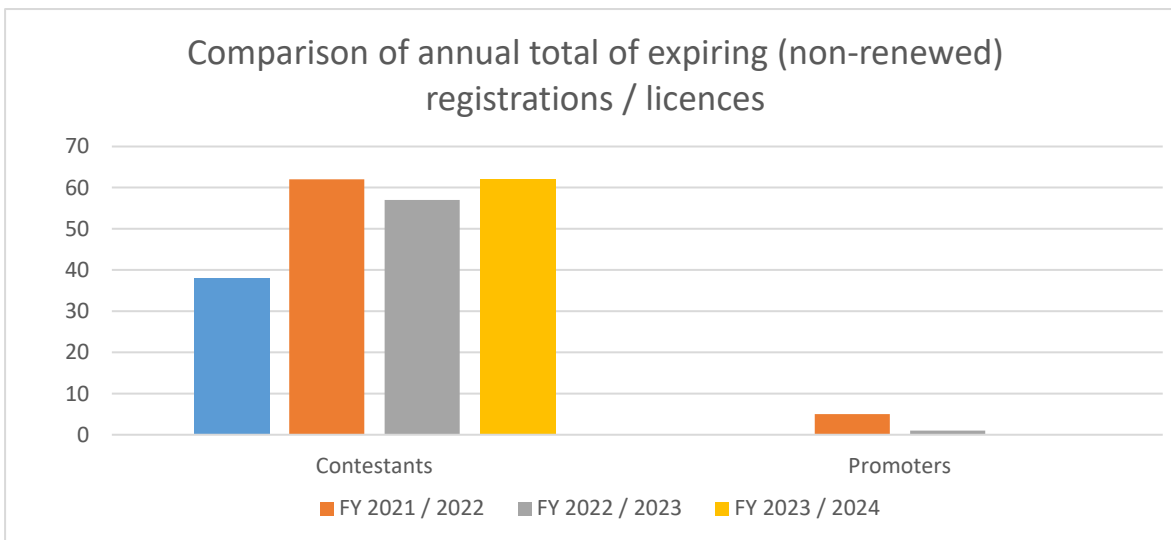
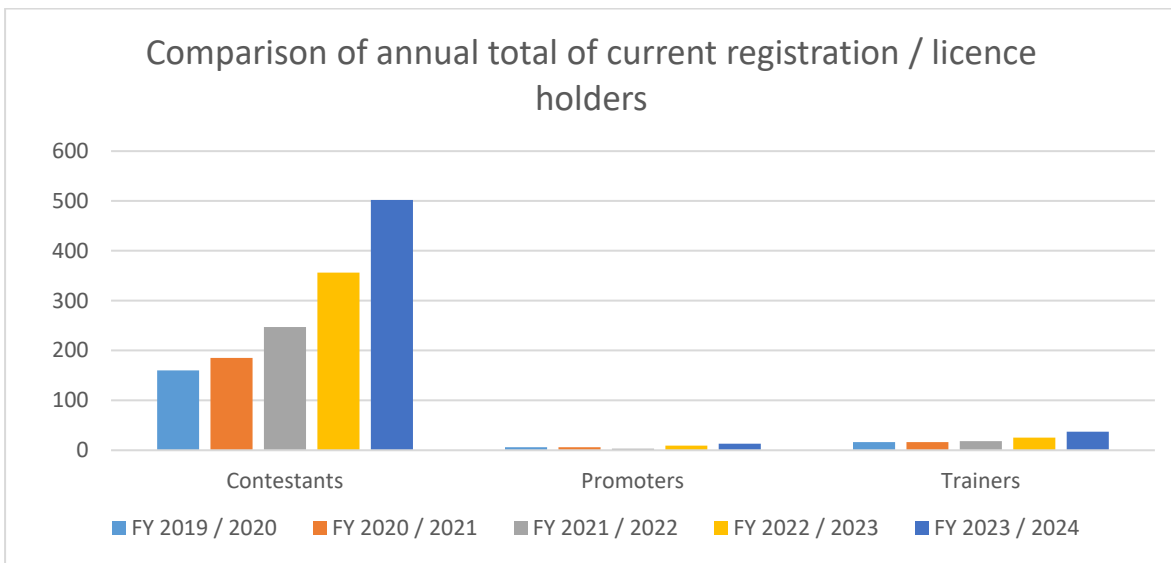
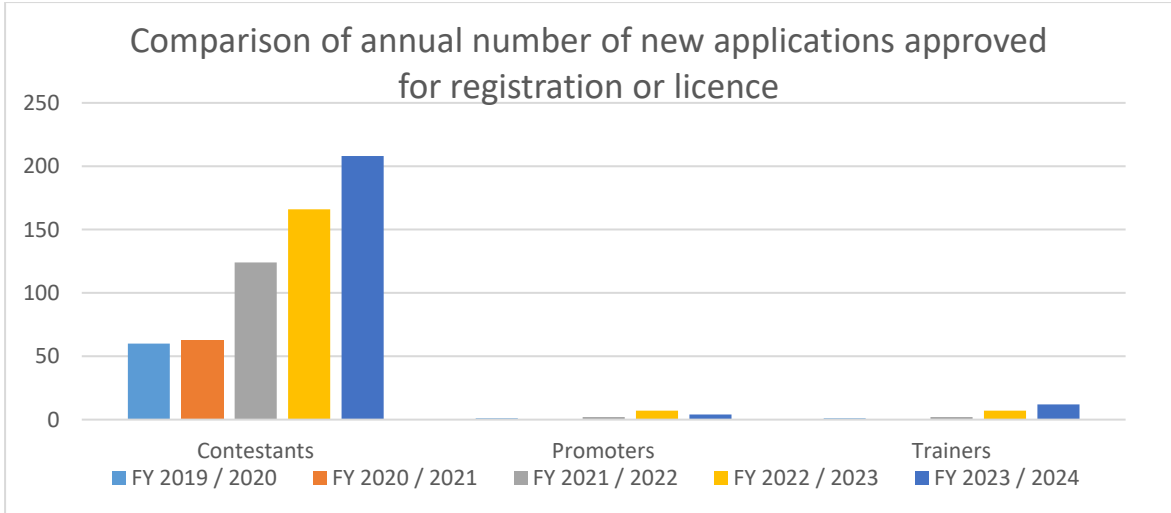


Number of industry participants in South Australia in the reporting period.

	CONTESTANTS	PROMOTERS	TRAINERS
Number of new approved applications for a registration / licence in the reporting period	208	4	12
Total number of current registration / licence holders on 30 June	502	13	37
<b>Total number of expiring (non-renewed) registrations / licences on 30 June</b>	<b>62</b>	<b>0</b>	

\*Registrations for contestants and promoters in the last three years.

\*\*Registrations for trainers do not lapse.



	<b>CONTESTANTS</b>	<b>PROMOTERS</b>	<b>TRAINERS</b>
Number currently suspended as at 30 June	32	0	0

Number of rulesets changed during the reporting period.

	<b>Boxing</b>	<b>Mixed Martial Arts</b>	<b>Muay Thai</b>	<b>Other</b>
Number of rules approved by the Minister in the reporting period	0	0	0	0
Number of rules amended by the Minister in the reporting period	0	0	0	0
Number of rules revoked by the Minister in the reporting period	0	0	0	0

Number of exemptions from the *Boxing and Martial Arts Act 2000* granted in South Australia in the reporting period.

<b>Activity</b>	<b>Number</b>
s.15 reviews by the Minister commenced in 2022/23	0
s.16 reviews by the Tribunal commenced in 2022/23	0
Exemptions to part of the Act granted in 2022/23	0

### Report on Significant Issues Affecting Boxing and Martial Arts in the Period

(including significant compliance, injury or other safety issues)

- The Victorian Coronial Inquest into the death of Shane Tuck was released in December 2023 which contained 21 recommendations relevant to boxing and the wider sports industry.
- A Promoter has their Licence under review due to alleged breaches of s.8 of the *Boxing and Martial Arts Act 2000* and several conditions of the Licence.
- A Registered Contestant was issued a 12-month suspension in October 2023 for breaching s.18 'False or misleading information' of the *Boxing and Martial Arts Act 2000* during the registration process.
- A Registered Contestant sought the review of a Medical Suspension period issued at an event. The Agency upheld the original decision – both the time period of the suspension and the circumstances which enable the lifting of the suspension.

Report on Significant Policy or Legislation Reviews

- Following the conclusion of the Coronial Inquest (above), the Agency commenced a review of the *Boxing and Martial Arts Act 2000* and an evaluation of current concussion education available to the combat sports sector.

Report on Significant Consultations or Contact with the Sector

- Communication with licenced Promoters – regarding changes to pre-event timelines to ensure that participating Contestants are registered and up to date well before the event.

Any Other Matters of Note

Nil.

## Risk management

### Fraud detected in the Agency

Category/nature of fraud	Number of instances
Asset misappropriation or misuse	0
Accounting, superannuation and/or tax fraud	0
Bribery or corruption	0
IP infringement, including theft of data	0
Card fraud	0
Procurement or supplier fraud	0
Human resources fraud (Recruitment/Identity/Timesheet/Expenses)	0
Cybercrime/espionage	0
Other (describe below)	
Grant funding fraud	1
Sports Voucher fraud	1

*NB: Fraud reported includes actual and reasonably suspected incidents of fraud.*

Major categories of fraud adapted from Deloitte: 'Public sector fraud: Identifying the risk areas' and PwC: 'Fraud in the public sector' and 'Fighting fraud in the public sector IV.'

### Strategies implemented to control and prevent fraud

The Agency is committed to the prevention, detection and reporting of fraud and corruption in connection with its activities.

The processes for preventing, detecting and responding to the risks of fraud are documented in the Fraud and Corruption Policy issued by the Commissioner for Public Sector Employment. Additionally, every employee has an obligation to report any suspected fraud, corruption, maladministration and misconduct.

These processes are supported by:

- monthly executive financial performance reports
- certification of internal controls under the Financial Management Compliance Program
- the end-of-financial-year statements preparation process

The financial report is supported by a system of internal controls that are monitored and assessed during the financial year through the Agency's internal assurance processes and other processes undertaken by Shared Services SA as the external service provider.

Appropriate business practices are also reinforced through the Agency's Financial Management Compliance Program and the oversight of a Risk, Audit and Performance Committee.

Risk management is crucial to the Agency's fraud control strategy. It provides the Agency with an understanding of its vulnerabilities and guides its development of effective strategies to minimise the opportunities for fraud to occur.

The Risk Management Framework details the Agency's overall framework for the systematic identification, analysis, evaluation and treatment of risks, including those relating to fraud and corruption. The Fraud and Corruption Control Policy also provides the requirement for business areas to assess the risks of fraud as part of its risk management activity. The Agency's strategic and business risk management processes include consideration of potential risks.

The Agency's risk profile is assessed on an annual basis through a structured review process. It details key fraud risks together with control activities, responsibilities and any treatment actions.

The Agency's first line of defence against the risk of fraud and corruption is its internal control framework. It consists of hard controls (such as organisational structures, plans, authorities and responsibilities, policies, procedures, information systems and reporting mechanisms) and soft controls (such as management culture, morale, integrity, ethical climate, empowerment, competencies, openness, shared values and supervisory controls) that manage the risks identified through the risk assessment process.

A Code of Ethics has been in place throughout the course of the year to ensure all business affairs are conducted legally, ethically and with the strict observance of the highest standards of integrity and propriety. This Code of Ethics applies to all executives, employees and contractors of the Agency.

The Agency's supervisory staff are required to exercise due diligence in the hiring, retention and promotion of employees, which assists in reducing exposure to fraudulent and corrupt conduct. Role applicants and continuing employees are required to make full and honest disclosure of criminal conviction history. Criminal history record checks are undertaken for potential and existing employees in roles that have been classified as 'positions of trust.' Holding these positions requires the maintenance of a satisfactory criminal history.

Employees who are responsible for the ongoing creation, use, handling, storage and disposal of security classified information and resources as part of their normal duties are subject to a security clearance at the appropriate level for their role. These requirements are documented in the role statements for identified roles.

All new inductees have been required to complete the e-learning module for the Code of Ethics. All staff are required to declare actual or perceived conflicts of interest at commencement, prior to involvement in specific projects (e.g., grant assessments) and across the duration of their employment.

Data for previous years is available at: <https://data.sa.gov.au/data/organization/office-for-recreation-sport-and-racing>

## Public interest disclosure

Number of occasions on which public interest information has been disclosed to a responsible officer of the Agency under the *Public Interest Disclosure Act 2018*:

Nil.

Data for previous years is available at: <https://data.sa.gov.au/data/organization/office-for-recreation-sport-and-racing>

Note: Disclosure of public interest information was previously reported under the *Whistleblowers Protection Act 1993* and repealed by the *Public Interest Disclosure Act 2018* on 1/7/2019.

## Reporting required under any other act or regulation

### Reporting required under the *Public Sector (Data Sharing) Act 2016*

Act or regulation	Requirement
<i>Public Sector (Data Sharing) Act 2016</i>	List of all data sharing agreements entered into and the general nature of the data being shared.

Public interest/purpose of data sharing agreement	Data provider	Data recipient	Data description	Date signed	Contains personal data?
The agreement supports the Office of the Commissioner for Public Sector Employment's Human Capital Management project, official workforce publications such as the State of the Sector report, responding to information requests and providing organisations with workforce reports.	Office for Recreation, Sport and Racing	Office of the Commissioner for Public Sector Employment	Used in deriving metrics used in workforce reporting. The procedures used to derive the metrics are created and defined in consultation with the workforce reporting and analytics group.	June 2020	Yes
This Agency will more efficiently be able to check that Sports Voucher providers have submitted a Child-Safe Environments Compliance Statement and are meeting the minimum obligations under the <i>Children and Young People (Safety) Act 2017</i> . Having the data supplied	Department of Human Services	Office for Recreation, Sport and Racing	A report outlining the progress of sporting and recreation organisations towards child-safe environments.	August 2020	No

Public interest/purpose of data sharing agreement	Data provider	Data recipient	Data description	Date signed	Contains personal data?
on a regular basis will save both agencies the need to email to confirm status.					
<p>The Memorandum of Administrative Arrangements supports both parties to better ensure:</p> <ul style="list-style-type: none"> <li>• Persons of suitable integrity, honesty and reputation are being licensed as promoters for professional or public boxing or martial arts events.</li> <li>• The identification and management of potential threats to public safety arising from professional or public boxing or martial arts events.</li> </ul>	South Australian Police	Office for Recreation, Sport and Racing	<p>Information concerning the criminal history and association with any 'declared organisations' of any Promoters Licence Applicant for the purposes of conducting a 'fit and proper person test'.</p> <p>Information concerning upcoming professional or public boxing and martial arts events that have been scheduled.</p>	18 November 2021	Yes
The AMS (Athlete Management System) Access Agreement supports Australian athletes' performances as they progress through the high-performance system through the sharing of relevant information between athlete support personnel.	SASI	Australian Institute of Sport	Information concerning individual athletes, including health information, performance data, scholarship information, contact details, training loads etc.	1 June 2021	Yes

## Public complaints

### Number of public complaints reported FY2023-24

Complaint categories	Sub-categories	Example	No. of Complaints
Professional behaviour	Staff attitude	Failure to demonstrate values such as empathy, respect, fairness, courtesy, extra mile; cultural competency	0
	Staff competency	Failure to action service request; poorly informed decisions; incorrect or incomplete service provided	0
	Staff knowledge	Lack of service-specific knowledge; incomplete or out-of-date knowledge	0
Communication	Communication quality	Inadequate, delayed or absent communication with customer	0
	Confidentiality	Customer's confidentiality or privacy not respected; information shared incorrectly	0
Service delivery	Systems / technology	System offline; inaccessible to customer; incorrect result/information provided; poor system design	0
	Access to services	Service difficult to find; location poor; facilities/environment poor standard; not accessible to customers with disabilities	1
	Process	Processing error; incorrect process used; delay in processing application; process not customer responsive	2
Policy	Policy application	Incorrect policy interpretation; incorrect policy applied; conflicting policy advice given	1
	Policy content	Policy content difficult to understand; policy unreasonable or disadvantages customer	3
Service quality	Information	Incorrect, incomplete, out-dated or inadequate information; not fit for purpose	0
	Access to information	Information difficult to understand, hard to find or difficult to use; not plain English	0

<b>Complaint categories</b>	<b>Sub-categories</b>	<b>Example</b>	<b>No. of Complaints</b>
	Timeliness	Lack of staff punctuality; excessive waiting times (outside of service standard); timelines not met	0
	Safety	Maintenance; personal or family safety; duty of care not shown; poor security service/premises; poor cleanliness	5
	Service responsiveness	Service design doesn't meet customer needs; poor service fit with customer expectations	0
No case to answer	No case to answer	Third party; customer misunderstanding; redirected to another agency; insufficient information to investigate	7
<b>Total</b>			<b>19</b>

### Compliance Statement

The Agency is compliant with Premier and Cabinet Circular 039 – complaint management in the South Australian public sector	Yes
The Agency has communicated the content of PC 039 and the Agency's related complaints policies and procedures to employees.	Yes

## **Appendix: Audited financial statements 2023-24**



Our ref: A24/027

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200 Victoria Square  
Adelaide SA 5000  
Tel +618 8226 9640  
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Ms K Taylor  
Chief Executive  
Office for Recreation, Sport and Racing  
145b Railway Terrace  
MILE END SA 5031  
email: kylie.taylor@sa.gov.au  
Tim.Nicolas@sa.gov.au

Dear Ms Taylor

## **Audit of the Office for Recreation, sport and Racing for the year to 30 June 2024**

We have completed the audit of your accounts for the year ended 30 June 2024. Two key outcomes from the audit are the:

- 1 Independent Auditor's Report on your agency's financial report
- 2 audit management letter recommending you address identified weaknesses.

### **1 Independent Auditor's Report**

We are returning the financial report for the Office for Recreation, Sport and Racing, with the Independent Auditor's Report. This report is unmodified. The *Public Finance and Audit Act 1987* allows me to publish documents on the Audit Office of South Australia website. The enclosed Independent Auditor's Report and accompanying financial report will be published on that website on Tuesday 15 October 2024.

### **2 Audit management letter**

During the year, we sent you an audit management letter detailing the weaknesses we noted and improvements we considered you need to make including matters we considered in forming our collective opinion on financial controls required by the *Public Finance and Audit Act 1987*.

We have received responses to our letter and will follow these up in the 2024-25 audit.

## What the audit covered

Our audits meet statutory audit responsibilities under the *Public Finance and Audit Act 1987* and the Australian Auditing Standards.

Our audit covered the principal areas of the agency's financial operations and included test reviews of systems, processes, internal controls and financial transactions. Some notable areas were:

- grants and subsidies expense
- employee benefits expense
- supplies and services expense.

I would like to thank the staff and management of your agency for their assistance during this year's audit.

Yours sincerely



Daniel O'Donohue  
**Assistant Auditor-General (Financial Audit)**

27 September 2024

enc



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## To the Chief Executive Office for Recreation, Sport and Racing

### Opinion

I have audited the financial report of the Office for Recreation, Sport and Racing for the financial year ended 30 June 2024.

In my opinion, the accompanying financial report gives a true and fair view of the financial position of the Office for Recreation, Sport and Racing as at 30 June 2024, its financial performance and its cash flows for year then ended in accordance with relevant Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards.

The financial report comprises:

- a Statement of Comprehensive Income for the year ended 30 June 2024
- a Statement of Financial Position as at 30 June 2024
- a Statement of Changes in Equity for the year ended 30 June 2024
- a Statement of Cash Flows for the year ended 30 June 2024
- notes, comprising material accounting policy information and other explanatory information
- a Certificate from the Chief Executive and the Director, Corporate Strategy and Investment.

### Basis for opinion

I conducted the audit in accordance with the *Public Finance and Audit Act 1987* and Australian Auditing Standards. My responsibilities under those standards are further described in the 'Auditor's responsibilities for the audit of the financial report' section of my report. I am independent of the Office for Recreation, Sport and Racing. The *Public Finance and Audit Act 1987* establishes the independence of the Auditor-General. In conducting the audit, the relevant ethical requirements of APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* have been met.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

### **Responsibilities of the Chief Executive for the financial report**

The Chief Executive is responsible for the preparation of the financial report that gives a true and fair view in accordance with relevant Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of the financial report that gives a true and fair view and that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Chief Executive is responsible for assessing the entity's ability to continue as a going concern, taking into account any policy or funding decisions the government has made which affect the continued existence of the entity. The Chief Executive is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the assessment indicates that it is not appropriate.

### **Auditor's responsibilities for the audit of the financial report**

As required by section 31(1)(b) of the *Public Finance and Audit Act 1987*, I have audited the financial report of the Office for Recreation, Sport and Racing for the financial year ended 30 June 2024.

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control

- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Office for Recreation, Sport and Racing's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Chief Executive
- conclude on the appropriateness of the Chief Executive's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify the opinion. My conclusion is based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause an entity to cease to continue as a going concern
- evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

My report refers only to the financial report described above and does not provide assurance over the integrity of electronic publication by the entity on any website nor does it provide an opinion on other information which may have been hyperlinked to/from the report.

I communicate with the Chief Executive about, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during the audit.



Daniel O'Donohue  
**Assistant Auditor-General (Financial Audit)**

27 September 2024

# **Office for Recreation, Sport and Racing**

## **Financial Statements**

For the year ended 30 June 2024

**Office for Recreation, Sport and Racing**  
**Statement of Comprehensive Income**  
*for the year ended 30 June 2024*

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	Note	2024 \$'000	2023 \$'000
<b>Income</b>			
Appropriation	2.1	138 728	60 235
Fees and charges	2.2	1 170	805
Commonwealth-sourced grants and funding	2.3	1 796	800
SA Government grants, subsidies and transfers	2.4	5 981	11 507
Other grants	2.5	1 060	862
Net gain from disposal of non-current assets	4.4	3 138	-
Resources received free of charge	2.6	325	825
Other income	2.7	1 980	1 390
<b>Total income</b>		<b>154 178</b>	<b>76 424</b>
<b>Expenses</b>			
Employee related expenses	3.3	9 503	8 766
Supplies and services	4.1	7 715	7 112
Grants and subsidies	4.3	51 137	35 395
Borrowing costs	7.2	6	3
Depreciation and amortisation	5.1, 5.2	16 188	15 325
Net loss from disposal of non-current assets	4.4	-	2 420
Transfers to Consolidated Account	4.6	23 139	19 061
Other expenses	4.5	456	366
<b>Total expenses</b>		<b>108 144</b>	<b>88 448</b>
<b>Net result</b>		<b>46 034</b>	<b>(12 024)</b>
<b>Other comprehensive income</b>			
<i>Items that will not be reclassified to net result</i>			
Changes in asset revaluation surplus		70 497	-
<b>Total other comprehensive income</b>		<b>70 497</b>	<b>-</b>
<b>Total comprehensive result</b>		<b>116 531</b>	<b>(12 024)</b>

The accompanying notes form part of these financial statements. The net result and total comprehensive result are attributable to the SA Government as owner.

**Office for Recreation, Sport and Racing**  
**Statement of Financial Position**  
*as at 30 June 2024*

	Note	2024 \$'000	2023 \$'000
<b>Current assets</b>			
Cash and cash equivalents	6.1	60 044	43 924
Receivables	6.2	5 248	5 421
Non-current assets classified as held for sale	5.3	6 100	4 684
<b>Total current assets</b>		<b>71 392</b>	<b>54 029</b>
<b>Non-current assets</b>			
Receivables	6.2	4	2
Property, plant and equipment	5.1	503 039	386 551
Intangible assets	5.2	367	386
<b>Total non-current assets</b>		<b>503 410</b>	<b>386 939</b>
<b>Total assets</b>		<b>574 802</b>	<b>440 968</b>
<b>Current liabilities</b>			
Payables	7.1	28 787	9 850
Employee related liabilities	3.4	1 123	1 044
Financial liabilities	7.2	121	235
Contract liabilities	2.3	170	67
Provisions	7.3	62	32
Other liabilities	7.4	11	1 915
<b>Total current liabilities</b>		<b>30 274</b>	<b>13 143</b>
<b>Non-current liabilities</b>			
Employee related liabilities	3.4	1 149	1 055
Financial liabilities	7.2	123	135
Provisions	7.3	198	108
<b>Total non-current liabilities</b>		<b>1 470</b>	<b>1 298</b>
<b>Total liabilities</b>		<b>31 744</b>	<b>14 441</b>
<b>Net assets</b>		<b>543 058</b>	<b>426 527</b>
<b>Equity</b>			
Asset revaluation surplus	8.1	133 495	62 998
Retained earnings	8.1	409 563	363 529
<b>Total equity</b>		<b>543 058</b>	<b>426 527</b>

The accompanying notes form part of these financial statements. The total equity is attributable to the SA Government as owner.

**Office for Recreation, Sport and Racing**  
**Statement of Changes in Equity**  
*for the year ended 30 June 2024*

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		<b>Asset revaluation surplus</b>	<b>Retained earnings</b>	<b>Total equity</b>
	<b>Note</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Balance at 1 July 2022</b>		62 998	375 553	438 551
<b>Net result for 2022-23</b>		-	(12 024)	(12 024)
<b>Total comprehensive result for 2022-23</b>		-	<b>(12 024)</b>	<b>(12 024)</b>
<b>Balance at 30 June 2023</b>		<b>62 998</b>	<b>363 529</b>	<b>426 527</b>
<b>Net result for 2023-24</b>		-	46 034	46 034
<b>Net changes in reserves</b>				
Gain/(Loss) on revaluation of property, plant and equipment	5.1	70 497	-	70 497
<b>Balance at 30 June 2024</b>	8.1	<b>133 495</b>	<b>409 563</b>	<b>543 058</b>

The accompanying notes form part of these financial statements. All changes in equity are attributable to the SA Government as owner.

**Office for Recreation, Sport and Racing**  
**Statement of Cash Flows**  
*for the year ended 30 June 2024*

		2024	2023
	Note	\$'000	\$'000
<b>Cash flows from operating activities</b>			
<b>Cash inflows</b>			
Appropriation		138 728	60 235
Fees and charges		1 243	932
Receipts from Commonwealth-sourced grants		-	515
SA Government grants, subsidies and transfers		6 120	12 462
Other grants		1 908	842
Net GST relating to Investing/Financing activities		-	532
Net GST recovered from the ATO		8 166	1 721
Other receipts		2 040	2 211
<b>Cash generated from operations</b>		<b>158 205</b>	<b>79 450</b>
<b>Cash outflows</b>			
Employee related payments		(9 207)	(8 839)
Payments for supplies and services		(9 350)	(7 807)
Payments of grants and subsidies		(49 444)	(92 442)
Net GST relating to Investing/Financing activities		(4 809)	-
GST paid to the ATO		(180)	-
Transfers to Consolidated Account		(23 139)	(19 061)
Other payments		(127)	(164)
<b>Cash used in operations</b>		<b>(96 256)</b>	<b>(128 313)</b>
<b>Net cash provided by / (used in) operating activities</b>	8.2	<b>61 949</b>	<b>(48 863)</b>
<b>Cash flows from investing activities</b>			
<b>Cash inflows</b>			
Proceeds from the sale of property, plant and equipment		14 410	18 032
<b>Cash generated from investing activities</b>		<b>14 410</b>	<b>18 032</b>
<b>Cash outflows</b>			
Purchase of property, plant and equipment		(60 141)	(14 088)
<b>Cash used in investing activities</b>		<b>(60 141)</b>	<b>(14 088)</b>
<b>Net cash (used in) / provided by investing activities</b>		<b>(45 731)</b>	<b>3 944</b>
<b>Cash flows from financing activities</b>			
Repayment of leases		(98)	(65)
<b>Cash used in financing activities</b>		<b>(98)</b>	<b>(65)</b>
<b>Net cash used in financing activities</b>		<b>(98)</b>	<b>(65)</b>
<b>Net increase / (decrease) in cash and cash equivalents</b>		<b>16 120</b>	<b>(44 984)</b>
Cash and cash equivalents at the beginning of the reporting period		43 924	88 908
<b>Cash and cash equivalents at the end of the reporting period</b>	6.1	<b>60 044</b>	<b>43 924</b>

The accompanying notes form part of these financial statements.

# Office for Recreation, Sport and Racing

## *Notes to and forming part of the financial statements*

### *For the year ended 30 June 2024*

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#### **1. About the Office for Recreation, Sport and Racing**

The Office for Recreation, Sport and Racing (the Office) is a not-for-profit administrative unit established pursuant to the *Public Sector Act 2009*. The Office became an attached office to the Department for Infrastructure and Transport (DIT) on 29 July 2020.

The financial statements include all controlled activities of the Office. The Office does not control any other entity and has no interests in unconsolidated structured entities.

The Office has administered items and they are presented separately and disclosed in note 11. Except as otherwise disclosed, administered items are accounted for on the same basis and using the same accounting policies as for the Office transactions.

#### **1.1 Basis of preparation**

The financial statements are general purpose financial statements prepared in compliance with:

- Section 23 of the *Public Finance and Audit Act 1987*;
- Treasurer's Instructions and Accounting Policy Statements issued by the Treasurer under the *Public Finance and Audit Act 1987*; and
- relevant Australian Accounting Standards.

The financial statements are prepared based on a 12 month reporting period and presented in Australian currency. The historical cost convention is used unless a different measurement basis is specifically disclosed in the note associated with the item measured.

Assets and liabilities that are to be sold, consumed or realised as part of the normal operating cycle have been classified as current assets or current liabilities. All other assets and liabilities are classified as non-current.

The Office is subject to fringe benefits tax. The Office is not subject to income tax.

Income, expenses and assets are recognised net of the amount of GST except:

- when the GST incurred on a purchase of goods or services is not recoverable from the Australian Taxation Office, in which case the GST is recognised as part of the cost of acquisition of the asset or as part of the expense item applicable; and
- receivables and payables, which are stated with the amount of GST included.

Cash flows are included in the Statement of cash Flows on a gross basis, and the GST component of cash flows arising from investing and financing activities, which is recoverable from, or payable to, the ATO is classified as part of operating cash flows.

#### **1.2 Objectives**

The Office is the lead agency for the Government's policy on sport and active recreation. The Office supports sport and recreation through the development of policy, programs and resources, the provision of funding, recreation and sport planning, infrastructure development, elite sport pathways and the promotion of physical activity.

The Office also provides strategic policy advice to the Minister for Recreation Sport and Racing (the Minister) on matters relating to the South Australian Racing Industry.

The Office has administrative responsibility for the Recreation and Sport Fund and the Sport and Recreation Fund.

**Office for Recreation, Sport and Racing**  
**Notes to and forming part of the financial statements**  
For the year ended 30 June 2024

**1.3 Budget performance**

The budget performance table compares the Office's outcomes against budget information presented to Parliament (Budget Paper 4). The budget amounts have not been adjusted to reflect revised budgets or administrative restructures. The budget process is not subject to audit.

	Note	Original budget 2024 \$'000	Actual 2024 \$'000	Variance \$'000
<b>Statement of Comprehensive Income</b>				
<b>Income</b>				
Appropriation		139 454	138 728	(726)
Fees and charges		932	1 170	238
Commonwealth-sourced grants and funding		997	1 796	799
SA Government grants, subsidies and transfers		4 585	5 981	1 396
Net gain from disposal of non-current assets		-	3 138	3 138
Other grants	a	19 691	1 060	(18 631)
Resources received free of charge		-	325	325
Other income		452	1 980	1 528
<b>Total income</b>		<b>166 111</b>	<b>154 178</b>	<b>(11 933)</b>
<b>Expenses</b>				
Employee related expense		8 970	9 503	533
Supplies and services		6 506	7 715	1 209
Grants and subsidies		50 926	51 137	211
Borrowing costs		2	6	4
Depreciation and amortisation		15 492	16 188	696
Cash alignment transfers to Consolidated Account	b	-	23 139	23 139
Other expenses		142	456	314
<b>Total expenses</b>		<b>82 038</b>	<b>108 144</b>	<b>26 106</b>
<b>Net result</b>		<b>84 073</b>	<b>46 034</b>	<b>(38 039)</b>
<b>Other comprehensive income</b>				
Changes to asset revaluation surplus	c	-	70 497	70 497
<b>Total other comprehensive income</b>		<b>-</b>	<b>70 497</b>	<b>70 497</b>
<b>Total comprehensive result</b>		<b>84 073</b>	<b>116 531</b>	<b>32 458</b>
<b>Investing expenditure summary</b>				
Total new projects	d	5 200	523	(4 677)
Total existing projects	e	93 719	73 462	(20 257)
Leases		-	115	115
Total annual programs		821	748	(73)
<b>Total investing expenditure</b>		<b>99 740</b>	<b>74 848</b>	<b>(24 892)</b>

**Office for Recreation, Sport and Racing**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

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**1.3 Budget performance (continued)**

Explanations are provided for variances where the variance exceeds 10 per cent of the original budgeted amount and more than 5 per cent of the original budgeted total expenses, as follows:

- a The variance largely reflects the accounting treatment of revenue for contributions towards construction and future lease of a portion of the South Australian Sports Institute – New Facilities. This was budgeted to be recognised on receipt but will be recognised over the period of the lease.
- b Transfers to Consolidated Account under the Cash Alignment Policy and from sale of land were not budgeted for.
- c The Office undertook a revaluation of its land and buildings, effective 30 June 2024, resulting in an increase in reported asset values. Movements largely reflected recent developments in the Australian property market.
- d The variance reflects timing of expenditure on the South Australian Aquatic and Leisure Centre major project.
- e The variance largely reflects timing of expenditure on major capital works, primarily the South Australian Sports Institute – New Facilities, and the Netball SA Stadium Upgrade works.

**1.4 Significant transactions with government related entities**

Significant transactions with the SA Government are identifiable throughout this financial report. They include:

- Appropriation, and Contingency funding provided by the Department of Treasury and Finance (refer to note 2.1 and 2.4);
- Major capital works through the Department for Infrastructure and Transport (refer to note 5.1);
- Corporate services provided by the Department of the Premier and Cabinet, the Department for Infrastructure and Transport, and the Department of Treasury and Finance (Shared Services SA) (refer to note 2.6 and 4.1);
- Contributions from SA Government towards sport facility grants (refer to note 2.4);
- A prepaid amount with Adelaide Venue Management Corporation to fund upgrade works at Hindmarsh Stadium (refer to note 6.2);
- Other Government services including: fleet vehicles leased through Fleet SA; insurance provided through South Australian Government Financing Authority; legal services obtained from the Crown Solicitor's Office; Audit services obtained from the Audit Office of South Australia, and rates and taxes payable to SA Water and Revenue SA.

**Office for Recreation, Sport and Racing**  
**Notes to and forming part of the financial statements**  
For the year ended 30 June 2024

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**2. Income**

**2.1 Appropriation**

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
Appropriation from Consolidated Account pursuant to the <i>Appropriation Act</i>	138 728	60 235
<b>Total appropriation</b>	<b>138 728</b>	<b>60 235</b>

This table does not show appropriations in the form of a loan or an equity contribution.

Appropriations are recognised on receipt. Appropriation pursuant to the *Appropriation Act* consist of \$63.5 million (2023: \$40.1 million) for net operational funding and \$75.2 million (2023: \$20.1 million) for net capital projects. This appropriation comprises money issued and applied to the Office as per Schedule 1 of the Act. Money appropriated for the Office's purposes which was issued to special deposit accounts or deposit accounts of other public authorities is not reflected here.

The original amount appropriated to the Office under the annual *Appropriation Act* was \$139.5 million (2023: \$104 million).

No additional funds were received from the Treasurer via the Governor's Appropriation Fund.

**2.2 Fees and charges**

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
Short-term facility and equipment hire	565	351
Rental income	507	431
Other fees and charges	70	2
Registration fees	28	21
<b>Total fees and charges</b>	<b>1 170</b>	<b>805</b>

Regarding rental income, refer to note 5.1 for details on the Office's leasing arrangements as lessor.

In relation to revenue from short-term hire of sporting facilities, and associated support services, customers are invoiced at the conclusion of the hire arrangement. At this point in time, satisfaction of performance obligations are considered complete and revenue is recognised.

Transaction prices reflect the fixed amounts agreed with customers prior to the service being rendered, and once invoiced, amounts receivable are subject to standard 30 day payment terms. Any amounts remaining unpaid at the end of the reporting period are treated as an accounts receivable.

Registration fees consist of registrations for boxing and martial arts. The Office has applied the recognition exemptions for licences where the transaction price is of low value and accordingly recognises registration income at a point in time.

**Office for Recreation, Sport and Racing**  
**Notes to and forming part of the financial statements**  
For the year ended 30 June 2024

**2.3 Commonwealth-sourced grants and funding**

	2024	2023
	\$'000	\$'000
Commonwealth revenue - multi-year asset construction	1 739	542
Commonwealth revenue - other	57	258
<b>Total commonwealth-sourced grants and funding</b>	<b>1 796</b>	<b>800</b>

Grants received are usually subject to terms and conditions set out in contracts, correspondence or legislation.

The Office received grants from Commonwealth Government entities for the purposes of constructing and upgrading sporting infrastructure. The Office recognised \$1.739 million as income using the percentage of completion method (2023: \$0.542 million). The remainder of the grant funds will be recognised as income as upgrade works are completed. Additional detail is included at note 7.4.

**Contract balances**

	2024	2023
	\$'000	\$'000
Contract liabilities	170	67
<b>Total contract liabilities</b>	<b>170</b>	<b>67</b>

The Office received grants in current and prior years from the Commonwealth Government for research projects, which were originally recognised as a contract liability.

The single performance obligation for each contract is satisfied over time as research is conducted, and the customer receives and uses the research intellectual property benefits simultaneously. The Office recognises revenue on an input basis, as the Office expends the granted amount on allowable expenses under the agreement as the research project is progressed. Unexpended amounts are returned to the customer at the conclusion of the project.

The Office recognised \$0.05 million as income (2023: \$0.108 million). No revenue related to adjustments to prices for performance obligations satisfied or partially satisfied in prior periods was recorded.

**2.4 SA Government grants, subsidies and transfers**

	2024	2023
	\$'000	\$'000
Intra-government transfers - Sport and Recreation Fund	4 583	4 536
Intra-government transfers - other	1 385	6 257
Contingency funding provided by the Department of Treasury and Finance	13	714
<b>Total SA Government grants, subsidies and transfers</b>	<b>5 981</b>	<b>11 507</b>

SA Government grants, subsidies and transfers are recognised upon receipt. These largely relate to funds transferred from the Sport and Recreation Fund, which is an administered item of the Office (note 11), Other intra-government transfers largely relate to funds transferred from the Department of Premier and Cabinet (\$1.3 million) (2023: Planning and Development Fund (\$4.75 million)).

**Office for Recreation, Sport and Racing**  
**Notes to and forming part of the financial statements**  
For the year ended 30 June 2024

**2.5 Other grants**

	2024	2023
	\$'000	\$'000
Private industry grants	921	819
Private industry grants - multi-year asset construction	139	43
<b>Total other grants</b>	<b>1 060</b>	<b>862</b>

Other grants largely relate to private industry grants for sport programs and income is recognised upon receipt.

The Office received a grant for the purposes of constructing and upgrading sporting infrastructure. The Office recognised \$139 000 as income using the percentage of completion method (2023: \$43 000). The remainder of the grant funds will be recognised as income as upgrade works are completed. Additional detail is included at note 7.4.

**2.6 Resources received free of charge**

	2024	2023
	\$'000	\$'000
Services received free of charge - Shared Services SA	201	176
Services received free of charge - ICT	77	75
Donated equipment received	47	-
Donated assets received	-	574
<b>Total resources received free of charge</b>	<b>325</b>	<b>825</b>

Contribution of services are recognised only when a fair value can be determined reliably and the services would be purchased if they had not been donated.

The Office receives Financial Accounting, Taxation, Payroll, Accounts Payable and Accounts Receivable services from Shared Services SA free of charge and Information, Communication and Technology services and media monitoring services from Department of Premier and Cabinet (DPC).

**2.7 Other income**

	2024	2023
	\$'000	\$'000
Other	1 201	1 051
Recoveries	734	346
Refunds	35	(7)
Sponsorship	10	-
<b>Total other income</b>	<b>1 980</b>	<b>1 390</b>

Other income includes \$0.542 million related to profit share agreements with two of the Office's leased facilities (2023: \$0.864 million). Refer to note 5.1 for details on the Office's leasing arrangements as lessor.

Refunds relate to the return of grant funds to the Office. Income is recognised in line with the Office's acceptance of a grantee's acquittal.

**Office for Recreation, Sport and Racing**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

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**3. Committees and employees**

**3.1 Key management personnel**

Key management personnel of the Office include the Minister, the Chief Executive and four members (2023: four) of the Executive Leadership Team.

The compensation detailed below excludes salaries and other benefits the Minister receives. The Minister's remuneration and allowances are set by the *Parliamentary Remuneration Act 1990* and the Remuneration Tribunal of SA respectively and are payable from the Consolidated Account (via the Department of Treasury and Finance) under section 6 of the *Parliamentary Remuneration Act 1990*.

	<b>2024</b>	<b>2023</b>
<b>Compensation</b>	<b>\$'000</b>	<b>\$'000</b>
Salaries and other short-term employee benefits	941	924
Post-employment benefits	103	97
<b>Total compensation</b>	<b>1 044</b>	<b>1 021</b>

**Transactions with key management personnel and other related parties**

The Office did not enter into any transactions with key management personnel or their close family members during the reporting period that were not consistent with normal procurement arrangements.

**Office for Recreation, Sport and Racing**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

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**3.2 Committee members**

Members during the 2024 financial year were:

**Women In Sports Taskforce**

Hon Katrine Hildyard MP (Minister for ORSR) (Chair)  
 Catherine Hutchesson MP (Vice- Chair)  
 Dr Amber Halliday^  
 Bronwyn Brooks  
 Craig Scott^  
 Eleni Tee  
 Prof. Murray Drummond  
 Paul Vandenberg (resigned November 2023)  
 Anthony Elletson (appointed August 2023)  
 Jade Wilson\* (appointed February 2024)

**Risk, Audit and Performance Committee**

Nicolle Rantanen Reynolds\* (Chair)  
 Steve Olech (appointed February 2024)  
 Magdalena Hadji (term expired December 2023)  
 Russell D'Costa

\* In accordance with the Premier and Cabinet Circular No. 016, government employees did not receive any remuneration for board/committee duties during the financial year.

^ Indicates a member that has received an exemption from the Premier and Cabinet Circular No. 016 requirement that government employees are not remunerated for board and committee membership. The appointment has no connection to their employment within Public Sector. The member is entitled to remuneration and has elected to receive payment.

**Committee remuneration**

The number of members whose remuneration received or receivable falls within the following bands:

	2024	2023
\$0 - \$19 999	14	20
<b>Total number of members</b>	<b>14</b>	<b>20</b>

The total remuneration received or receivable by members was \$5 186 (2023: \$4 472). Remuneration of members reflects all costs of performing committee duties including sitting fees, superannuation contributions, salary sacrifice benefits, fringe benefits and any related fringe benefits tax paid.

Unless otherwise disclosed, transactions between members are on conditions no more favourable than those that are reasonable to expect the entity would have adopted if dealing with the related party at arm's length in the same circumstances.

**Office for Recreation, Sport and Racing**  
**Notes to and forming part of the financial statements**  
For the year ended 30 June 2024

**3.3 Employee related expenses**

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
Salaries and wages	7 077	6 527
Employment on-costs - superannuation	921	812
Annual leave	671	624
Employment on-costs - other	441	404
Long service leave	221	97
Workers compensation	118	36
Other employee related expenses	27	20
Skills and experience retention leave	24	28
Committee fees	3	5
Targeted voluntary separation payments	-	213
<b>Total employee related expenses</b>	<b>9 503</b>	<b>8 766</b>

Office employees are employed under Part 7 of the *Public Sector Act*.

The superannuation employment on-cost charge represents the Office's contributions to superannuation plans in respect of current services of current employees.

**Employee remuneration**

The number of employees whose remuneration received or receivable falls within the following bands:

	<b>2024</b>	<b>2023</b>
\$160 000 - \$166 000*	n/a	1
\$166 001 - \$186 000	1	-
\$186 001 - \$206 000	1	1
\$206 001 - \$226 000	2	2
\$266 001 - \$286 000	-	1
\$286 001 - \$306 000	1	-
<b>Total number of employees</b>	<b>5</b>	<b>5</b>

\* This band has been included for the purpose of reporting comparative figures based on the executive base level remuneration rate for 2022-23.

The total remuneration received by these employees for the year was \$1.081 million (2023: \$1.041 million).

The table includes all employees whose normal remuneration was equal to or greater than the base executive remuneration level during the year. Remuneration of employees reflects all costs of employment including salaries and wages, payments in lieu of leave, superannuation contributions, salary sacrifice benefits and fringe benefits and any fringe benefits tax paid as well as any termination benefits for employees who have left the Office.

**Office for Recreation, Sport and Racing**  
**Notes to and forming part of the financial statements**  
**For the year ended 30 June 2024**

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**3.3 Employee related expenses (continued)**

**Targeted voluntary separation packages**

No employees received a TVSP during the current reporting period (2023: 2):

	2024	2023
	\$'000	\$'000
Amounts paid to separated employees:		
Targeted voluntary separation packages	-	213
Leave paid to separated employees	-	82
Recovery from DTF	-	(213)
<b>Net cost to the Office</b>	<b>-</b>	<b>82</b>

**3.4 Employee related liabilities**

	2024	2023
	\$'000	\$'000
<b>Current</b>		
Annual leave	746	661
Employment on-costs	186	183
Long service leave	147	142
Skills and experience retention leave	43	50
Accrued salaries and wages	1	8
<b>Total current employee related liabilities</b>	<b>1 123</b>	<b>1 044</b>
<b>Non-current</b>		
Long service leave	1 042	959
Employment on-costs	107	96
<b>Total non-current employee related liabilities</b>	<b>1 149</b>	<b>1 055</b>
<b>Total employee related liabilities</b>	<b>2 272</b>	<b>2 099</b>

Employee related liabilities are accrued as a result of services provided up to the reporting date that remain unpaid. Long-term employee related liabilities are measured at present value and short-term employee related liabilities are measured at nominal amounts.

**Salary and wages, annual leave, skills and experience retention leave (SERL) and sick leave**

The liability for salary and wages is measured as the amount unpaid at the reporting date, using remuneration rates current at the reporting date.

The salary inflation rate for annual leave and skills, experience and retention leave liability has increased from 2% (2023) to 2.4% (2024).

The annual leave liability and the SERL liability in full is expected to be payable within 12 months and is measured at the undiscounted amount expected to be paid.

No provision has been made for sick leave as all sick leave is non-vesting and the average sick leave taken in future years by employees is estimated to be less than the annual entitlement for sick leave.

**Office for Recreation, Sport and Racing**  
**Notes to and forming part of the financial statements**  
**For the year ended 30 June 2024**

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**3.4 Employee related liability (continued)**

**Long service leave**

The liability for long service leave is measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method.

*AASB 119 Employee Benefits* contains the calculation methodology for long service leave liability.

The expected timing and amount of long service leave payments is determined through whole-of-government actuarial calculations, which are based on actuarial assumptions of expected future salary and wage levels, experience of employee departures and periods of service. These assumptions are based on employee data across government.

The discount rate used in measuring the liability is reflective of the yield on long-term Commonwealth Government bonds as the discount rate in the measurement of long service leave liability. The yield on long-term Commonwealth Government bonds has increased to 4.25% (2023: 4%).

This increase in the bond yield, which is used as the rate to discount future long service leave cash flows, results in a decrease in the reported long service leave liability.

The actuarial assessment performed by the Department of Treasury and Finance used a salary inflation rate of 3.5% (2023: 2.5%) for the long service leave liability.

The net financial effect of the changes to actuarial assumptions in the current financial year is an increase in the long service leave liability and employee related expense of \$0.061 million. The impact on future periods is impracticable to estimate as the long service leave liability is calculated using a number of demographical and financial assumptions – including the long-term discount rate.

The current portion of long service leave reflects the Office's past experience of long service leave which is expected to continue in future.

**Employment on-costs**

Employment on-costs include payroll tax, ReturnToWorkSA levies and superannuation contributions and are settled when the respective employee benefits that they relate to are discharged. These on-costs primarily relate to the balance of leave owing to employees. Estimates as to the proportion of long service leave estimated to be taken as leave, rather than paid on termination, affects whether certain on-costs are recognised as a consequence of long service leave liabilities.

The Office makes contributions to several State Government and externally managed superannuation schemes. These contributions are treated as an expense when they occur. There is no liability for payments to beneficiaries as they have been assumed by the respective superannuation schemes. The only liability outstanding at the reporting date relates to any contributions due but not yet paid to the superannuation schemes.

As a result of an actuarial assessment performed by the Department of Treasury and Finance, the proportion of long service leave taken as leave has increased from 43% in 2023 to a rate of 44% and the average factor for the calculation of employer superannuation cost on-costs has changed to 11.5% (2023: 11.1%). These rates are used in the employment on-cost calculation. The impact on 2024 is immaterial and cannot be reliably estimated for future years.

**Office for Recreation, Sport and Racing**  
**Notes to and forming part of the financial statements**  
For the year ended 30 June 2024

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**4. Expenses**

**4.1 Supplies and services**

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
Contractors	1 493	1 568
Corporate Services SLA	1 029	927
Repairs, maintenance and minor equipment purchases	929	1 099
Facility management	696	493
General administration and consumables	648	628
Travel	639	633
Utilities	600	495
Consultants	565	99
Other supplies and services	485	477
Information technology and communication charges	359	343
Insurance fees	186	279
Staff development and recruitment	86	71
<b>Total supplies and services</b>	<b>7 715</b>	<b>7 112</b>

**4.2 Expenditure – SA Business and Non-SA Business**

The following table includes all expenditure in relation to contracts above \$55,000 (GST inclusive) resulting from a procurement as defined in Treasurer's Instructions 18 – Procurement (TI 18). Arrangements between public authorities and arrangements with other governments are not included.

Expenditure is inclusive of non-recoverable GST.

	<b>2024</b>	<b>Proportion SA and non-SA businesses</b>
	<b>\$'000</b>	
Total expenditure with South Australian business	5 405	90%
Total expenditure with non-South Australian business	620	10%
		100%

Classification of SA business or non-SA business is based on circumstances as at the time of entering into a contract. For contracts entered into before 20 February 2023, where sufficient evidence of an assessment made under previous procurement requirements is known to the Office, this was used to determine classification. For contracts where such evidence of prior assessment is not available and for all other contracts, classification is based on the definition of an SA business provided in TI 18.

TI 18 defines a business as being South Australian where it operates in South Australia and more than 50% of the workforce delivering the contract resulting from the procurement on behalf of the business are South Australian residents.

The disclosure for expenditure with SA businesses reflects the total spent on contracts within the TI 18 definition and in some instances includes the cost of goods sourced from outside South Australia.

In many cases, the determination has been made on the basis of representations made by suppliers at a point in time which has not been subject to independent verification.

**Office for Recreation, Sport and Racing**  
**Notes to and forming part of the financial statements**  
**For the year ended 30 June 2024**

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**4.3 Grants and subsidies**

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Grants and subsidies consist of the following:</b>		
Racing Industry Fund	16 761	4 961
Sports Vouchers Subsidies	9 442	8 883
Community Recreation and Sport Facilities Program	5 575	5 524
Other Grants	4 264	3 432
Active State Collaboration Program	2 979	2 631
State Sport and Recreation Development Program	2 654	2 643
The Power of Her - Infrastructure and Participation Program	2 250	-
Subsidies – SA Aquatic and Leisure Centre and Parks Community Centre	1 689	2 287
Local Sporting Club Facility Grants	1 400	2 380
Community Football Facilities	1 333	-
Active Club Program	1 290	1 236
Performance Pathways Program	718	723
Connected and Active Communities	506	250
SASI Individual Athlete Program	150	151
Partnerships Program	126	294
<b>Total grants and subsidies</b>	<b>51 137</b>	<b>35 395</b>

**Office for Recreation, Sport and Racing**  
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**4.4 Net gain / (loss) from the disposal of property, plant and equipment**

	2024	2023
	\$'000	\$'000
<b>Land, buildings and improvements</b>		
Proceeds from disposal	7 850	2
Net book value of assets disposed	(6 528)	(506)
<b>Net loss from disposal of land and buildings</b>	<b>1 322</b>	<b>(504)</b>
<b>Plant and equipment</b>		
Proceeds from disposal	-	30
Less net book value of assets disposed	-	(1)
<b>Net loss from disposal of plant and equipment</b>	<b>-</b>	<b>29</b>
<b>Non-Current Asset Held for Sale</b>		
Proceeds from disposal	6 500	18 000
Less net book value of assets disposed	(4 684)	(19 982)
Recognised as prepayment as a result of sale-and-leaseback transaction	-	37
<b>Net gain / (loss) from disposal of non-current assets held for sale</b>	<b>1 816</b>	<b>(1 945)</b>
<b>Total assets:</b>		
Proceeds from disposal of non-current assets	14 350	18 032
Net book value of assets disposed	(11 212)	(20 489)
Recognised as prepayment as a result of sale-and leaseback transaction	-	37
<b>Net gain / (loss) from disposal of non-current assets</b>	<b>3 138</b>	<b>(2 420)</b>

**4.5 Other expenses**

	2024	2023
	\$'000	\$'000
Other expenses	272	178
Rates and levies	106	101
Audit fees	79	64
Expected credit loss	(1)	23
<b>Total other expenses</b>	<b>456</b>	<b>366</b>

Audit fees paid/payable to the Audit Office of South Australia relating to work performed under the *Public Finance and Audit Act 1987* were \$79 000 (2023: \$64 000). No other services were provided by the Audit Office of South Australia.

**4.6 Transfers to Consolidated Account**

	2024	2023
	\$'000	\$'000
Return of surplus cash pursuant to cash alignment policy	19 139	19 061
Other payments to the Consolidated Account*	4 000	-
<b>Total transfers to consolidated account</b>	<b>23 139</b>	<b>19 061</b>

\* Other payment relates to proceeds from land sale to the Urban Renewal Authority in 2023-24.

**Office for Recreation, Sport and Racing**  
**Notes to and forming part of the financial statements**  
**For the year ended 30 June 2024**

**5. Non-financial assets**

**5.1 Property, plant and equipment**

**Reconciliation 2023-24**

	Land, buildings and improvements \$'000	Plant and equipment \$'000	Land, buildings and improvements - leased \$'000	Plant and equipment - leased \$'000	Work in progress \$'000	ROU Buildings \$'000	ROU Equipment \$'000	ROU Vehicles \$'000	Total \$'000
Carrying amount at the beginning of the period	112 436	746	255 536	956	16 452	351	21	53	386 551
Acquisitions	-	-	-	-	74 708	78	-	37	74 823
Disposals	(6 528)	-	-	-	-	(60)	-	-	(6 588)
Depreciation	(3 599)	(138)	(11 980)	(221)	-	(164)	(13)	(29)	(16 144)
Transfer from works in progress	9 128	91	848	21	(10 088)	-	-	-	-
Revaluation increment/(decrement)	27 099	-	43 398	-	-	-	-	-	70 497
Assets transferred to held for sale	(6 100)	-	-	-	-	-	-	-	(6 100)
<b>Carrying amount at the end of the period</b>	<b>132 436</b>	<b>699</b>	<b>287 802</b>	<b>756</b>	<b>81 072</b>	<b>205</b>	<b>8</b>	<b>61</b>	<b>503 039</b>
<b>Carrying amount</b>									
Gross carrying amount	197 222	2 662	490 156	2 209	81 072	502	37	110	773 970
Accumulated depreciation	(64 786)	(1 963)	(202 354)	(1 453)	-	(297)	(29)	(49)	(270 931)
<b>Carrying amount at the end of the period</b>	<b>132 436</b>	<b>699</b>	<b>287 802</b>	<b>756</b>	<b>81 072</b>	<b>205</b>	<b>8</b>	<b>61</b>	<b>503 039</b>

Property, plant and equipment with a value equal to or in excess of \$10 000 is capitalised, otherwise it is expensed. Land is capitalised regardless of value. Property, plant and equipment is recorded at fair value. Details about the Office's approach to fair value is set out in note 10.1.

The Office has nil other movements included in transfers between classes for buildings where the Office is lessor (2023: \$26 million).

**Office for Recreation, Sport and Racing**  
**Notes to and forming part of the financial statements**  
**For the year ended 30 June 2024**

**5.1 Property, plant and equipment (continued)**

**Reconciliation 2022-23**

	Land, buildings and improvements	Land, buildings and improvements - equipment	Plant and equipment	Land, buildings and improvements - leased	Plant and equipment - leased	Work in progress	Buildings	Equipment	ROU Vehicles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount at the beginning of the period	135 110	831	207 889	638	18 181	116	34	16	362 815	
Acquisitions	-	-	-	-	38 602	287	-	55	38 944	
Donated assets received	574	-	-	-	-	-	-	-	574	
Disposals	-	(1)	(506)	-	-	(2)	-	-	(509)	
Depreciation	(3 301)	(163)	(11 527)	(239)	-	(50)	(13)	(18)	(15 311)	
Transfer from works in progress	6 055	79	33 674	557	(40 365)	-	-	-	-	
Other movements	(26 002)	-	26 006	-	34	-	-	-	-	38
<b>Carrying amount at the end of the period</b>	<b>112 436</b>	<b>746</b>	<b>255 536</b>	<b>956</b>	<b>16 452</b>	<b>351</b>	<b>21</b>	<b>53</b>	<b>386 551</b>	
<b>Carrying amount</b>										
Gross carrying amount	166 444	2 571	420 130	2 388	16 452	485	37	73	608 580	
Accumulated depreciation	(54 008)	(1 825)	(164 594)	(1 432)	-	(134)	(16)	(20)	(222 029)	
<b>Carrying amount at the end of the period</b>	<b>112 436</b>	<b>746</b>	<b>255 536</b>	<b>956</b>	<b>16 452</b>	<b>351</b>	<b>21</b>	<b>53</b>	<b>386 551</b>	

**Office for Recreation, Sport and Racing**  
**Notes to and forming part of the financial statements**  
**For the year ended 30 June 2024**

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**5.1 Property, plant and equipment (continued)**

**Review of accounting estimates**

Assets' residual values, useful lives and amortisation methods are reviewed and adjusted through the stocktake process on an annual basis and also through a periodic asset revaluation process. Changes in the expected life or the expected pattern of consumption of future economic benefits embodied in the asset are accounted for prospectively by changing the time period or method, as appropriate.

**Useful life**

Depreciation is calculated on a straight-line basis. Property, plant and equipment depreciation is calculated over the estimated useful life as follows:

<b>Class of asset</b>	<b>Useful life (years)</b>
Buildings and Improvements	2 - 105
Plant and equipment	2 - 30
Right-of-use buildings	Life of lease
Right-of use equipment	Life of lease
Right-of-use vehicles	Life of lease

**Property, plant and equipment leased by the Office as lessor**

Leases are classified as operating leases, as they do not transfer substantially all of the risks and rewards incidental to the ownership of the assets. The majority of leases are typically made for terms of 5 years or less.

As lessor, the Office has the following lease arrangements:

- The SA Aquatic and Leisure Centre at Oaklands Park, and the Parks Recreation and Sports Centre at Angle Park are subject to operation and management agreements. The Office recognises an expense for amounts paid under the agreement, and recognises income when facility operating profits exceed a specified benchmark. Refer to note 2.7 for further detail.
- An operations and management agreement at Hindmarsh Stadium.
- Tenancy and management agreements at the SA Athletics Stadium, State Shooting Park, Heini Becker Park, Monarto Shooting Park, Hindmarsh Heritage Precinct, Women's Memorial Playing Fields and Adelaide SuperDrome.
- A number of tenancy and management agreements made on concessional terms to sporting organisations located at the State Hockey Centre, Netball SA Stadium, the Parks, the Southern Sports Complex, the State Centre of Football and the A.M Ramsay Regatta Course at West Lakes.

Refer to note 2.2 for operating lease income.

**Property, plant and equipment leased by the Office as lessee**

Right of use assets leased by the Office as lessee are measured at cost, and there were no indications of impairment.

Short-term leases of 12 months or less and low value leases where the underlying asset value is less than \$15,000 are not recognised as right-of-use assets. The associated lease payments are recognised as an expense and are disclosed in note 4.1.

The lease liabilities and interest expense related to the right-of-use assets are disclosed in note 7.2. Depreciation expenses related to leases are disclosed in note 5.1. Cash outflows related to leases are disclosed in note 8.2.

**Office for Recreation, Sport and Racing**  
***Notes to and forming part of the financial statements***  
***For the year ended 30 June 2024***

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**5.1 Property, plant and equipment (continued)**

The Office has several leases:

- Lease for the Kidman Park office ending in later 2024. The Lease is peppercorn for the initial period, then lease payments are paid monthly for the extended term.
- Motor vehicle leases with Fleet SA, a division of the South Australian Government Financing Authority (SAFA). Motor vehicle leases are non-cancellable, with rental payments monthly in arrears. Motor vehicle lease terms can range from 3 years (60,000km) up to 5 years (100,000km). No contingent rental provisions exist within the lease agreements and no options exist to renew the leases at the end of their term.
- A prepaid lease for rowing-related storage and other spaces. This end in January 2031.
- Two leases for rowing-related storage and other spaces. Lease payments are paid annually, with the leases ending in early-2028.
- A lease for office space and gymnasium access. Lease payments are paid annually, with the lease ending in mid-2025.
- A lease for strength and conditioning equipment. Lease payments are paid annually, with the lease ending in March 2025.

**Concessional leases**

The Office also has concessionary leases, which are measured at cost in accordance with Treasurer's Instructions (Accounting Policy Statements):

- Recreational Walking Trails: The Office has been granted access to sections of privately owned land, over which walking trails have been established. The trails are for use by members of the public for recreational purposes. The leases are for 5 year terms, with only a single nominal payment to be made (\$1.10), if required by the landowner.

Access to the above leased assets allows the Office to further its objectives, and without the agreements being made on concessionary terms, additional costs may be incurred.

**Office for Recreation, Sport and Racing**  
**Notes to and forming part of the financial statements**  
For the year ended 30 June 2024

**5.2 Intangible Assets**

	2024	2023
	\$'000	\$'000
<b>Software</b>		
Computer software	426	136
Accumulated amortisation	(59)	(14)
Work in Progress	-	264
<b>Total computer software</b>	<b>367</b>	<b>386</b>
<b>Total intangibles</b>	<b>367</b>	<b>386</b>

**Reconciliation 2023-24**

	Computer software	Work in Progress - Computer software	Total
	\$'000	\$'000	\$'000
<b>Carrying amount at 1 July 2023</b>	122	264	386
Additions	-	25	25
Capitalisation	289	(289)	-
Amortisation	(44)	-	(44)
<b>Carrying amount at the end of the period</b>	<b>367</b>	<b>-</b>	<b>367</b>

**Reconciliation 2022-23**

	Computer software	Work in Progress - Computer software	Total
	\$'000	\$'000	\$'000
<b>Carrying amount at 1 July 2022</b>	136	-	136
Additions	-	264	264
Amortisation	(14)	-	(14)
<b>Carrying amount at 30 June 2023</b>	<b>122</b>	<b>264</b>	<b>386</b>

Intangible assets are initially measured at cost and are tested for indications of impairment at each reporting date. Following initial recognition, assets are carried at cost less accumulated amortisation and any accumulated impairment losses.

The acquisition of computer software is capitalised only when the expenditure meets the definition and recognition criteria and when the amount of expenditure is greater than or equal to \$10 000.

Where subsequent expenditure on intangible assets cannot be attributed to existing intangible assets, the expenditure is not capitalised but is classified as expenditure.

Computer software relates to the Office's Sports Vouchers system database and purchased software. The Sports Voucher system has a remaining useful life of 8 years.

**Office for Recreation, Sport and Racing**  
**Notes to and forming part of the financial statements**  
For the year ended 30 June 2024

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**5.3 Non-current assets classified as held for sale**

	2024	2023
	\$'000	\$'000
Land	6 100	4 684
<b>Total non-current assets classified as held for sale</b>	<b>6 100</b>	<b>4 684</b>

Land assets at one metropolitan Adelaide location were classified as held for sale in the year. Terms of sale were agreed with the purchaser and a formal agreement to effect the sale are anticipated to be executed in the coming year.

The Office has measured the land held for sale at their carrying amounts.

**6. Financial assets**

**6.1 Cash and cash equivalents**

	2024	2023
	\$'000	\$'000
Office for Recreation, Sport and Racing Operating Account	60 044	43 924
<b>Total cash and cash equivalents in the Statement of Financial Position</b>	<b>60 044</b>	<b>43 924</b>
<b>Total cash and cash equivalents in the Statement of Cash Flows</b>	<b>60 044</b>	<b>43 924</b>

Cash is measured at nominal amounts. The SA Government has a policy to align agency cash balances with appropriation and expenditure authority (cash alignment policy).

The Office does not earn interest on its deposits with the Treasurer.

**Office for Recreation, Sport and Racing**  
**Notes to and forming part of the financial statements**  
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**6.2 Receivables**

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Current</b>		
Receivables	586	1 222
Less impairment loss on receivables	(1)	(2)
	<u>585</u>	<u>1 220</u>
GST input tax receivable	2 881	1 187
Prepayments	1 782	3 014
<b>Total current receivables</b>	<u><b>5 248</b></u>	<u><b>5 421</b></u>
<b>Non-current</b>		
Prepayments	1	-
Receivables	3	2
<b>Total non-current receivables</b>	<u><b>4</b></u>	<u><b>2</b></u>
<b>Total receivables</b>	<u><u><b>5 252</b></u></u>	<u><u><b>5 423</b></u></u>

Receivables arise in the normal course of selling goods and services to other government agencies and to the public. Receivables are normally settled within 30 days after the issue of an invoice or the goods/services have been provided under a contractual arrangement. Receivables, prepayments and accrued revenues are non-interest bearing. Receivables are held with the objective of collecting the contractual cash flows and they are measured at amortised cost.

Other than as recognised in the allowance for impairment loss on receivables, it is not anticipated that counterparties will fail to discharge their obligations. The carrying amount of receivables approximates net fair value due to being receivable on demand. There is no concentration of credit risk. Refer to note 10.2 for further information on risk management.

Prepayments largely relates to a transfer of \$45 million to Adelaide Venue Management Corporation for delivery of upgrade works at Hindmarsh Stadium, which is a venue owned by the Office. The prepayment balance is amortised as upgrade works are completed, and work in progress is recognised by the Office. The majority of the works were completed and capitalised in 2023. The remaining works are scheduled to be capitalised by 2024-25. Refer to Note 5.1 for details regarding capitalisation of assets.

The Office has adopted the simplified impairment approach under AASB 9 and measured lifetime expected credit losses on all trade receivables using an allowance matrix as a practical expedient to measure the impairment allowance.

**Allowance for impairment loss on receivables**

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Carrying amount at the beginning of the period</b>	2	8
Amounts written off	-	(32)
Increase/(decrease) in the allowance	(1)	26
<b>Carrying amount at the end of the period</b>	<u><u><b>1</b></u></u>	<u><u><b>2</b></u></u>

Impairment losses relate to receivables arising from contracts with customers that are external to SA Government. Refer to note 10.2 for details regarding credit risk and the methodology for determining impairment.

**Office for Recreation, Sport and Racing**  
**Notes to and forming part of the financial statements**  
For the year ended 30 June 2024

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**7. Liabilities**

**7.1 Payables**

	2024	2023
	\$'000	\$'000
<b>Current</b>		
Creditors and accrued expenses	28 787	9 850
<b>Total current payables</b>	<u>28 787</u>	<u>9 850</u>
<b>Total payables</b>	<u>28 787</u>	<u>9 850</u>

Payables are measured at nominal amounts.

Payables and accrued expenses are recognised for all amounts owing but unpaid. Contractual payables are normally settled within 30 days from the date the invoice is first received. All payables are non-interest bearing. The carrying amount of payables represents fair value due to their short-term nature.

Statutory payables do not arise from contracts.

**7.2 Financial liabilities**

All financial liabilities relate to leases.

Lease liabilities have been measured via discounting lease payments using either the interest rate implicit in the lease (where it is readily determined) or DTF's incremental borrowing rate. Financing costs associated with leasing activities was \$5 648 (2023: \$2 675). There were no defaults or breaches on any of the above liabilities throughout the year. All material cash outflows are reflected in the lease liabilities disclosed below.

	2024	2023
	\$'000	\$'000
<b>Current</b>		
Lease liabilities	121	235
<b>Total current financial liabilities</b>	<u>121</u>	<u>235</u>
<b>Non-current</b>		
Lease liabilities	123	135
<b>Total non-current financial liabilities</b>	<u>123</u>	<u>135</u>
<b>Total financial liabilities</b>	<u>244</u>	<u>370</u>

A maturity analysis of financial liabilities based on undiscounted gross cash flows is reported in the below table:

	2024	2023
	\$'000	\$'000
<b>Lease liabilities</b>		
Within one year	137	245
Later than one year but not later than five years	126	146
<b>Total lease liabilities</b>	<u>263</u>	<u>391</u>

**Office for Recreation, Sport and Racing**  
**Notes to and forming part of the financial statements**  
**For the year ended 30 June 2024**

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**7.3 Provisions**

All provisions relate to workers compensation.

	2024	2023
	\$'000	\$'000
<b>Current</b>		
Provision for workers compensation	62	32
<b>Total current provisions</b>	<u>62</u>	<u>32</u>
<b>Non-current</b>		
Provision for workers compensation	198	108
<b>Total non-current provisions</b>	<u>198</u>	<u>108</u>
<b>Total provisions</b>	<u><u>260</u></u>	<u><u>140</u></u>
	2024	2023
	\$'000	\$'000
<b>Workers' compensation:</b>		
<b>Reconciliation of workers compensation</b>		
Carrying amount at the beginning of the period	140	125
Additional provisions recognised	120	15
<b>Carrying amount at the end of the period</b>	<u><u>260</u></u>	<u><u>140</u></u>

**Provision for workers compensation**

The Office is an exempt employer under the *Return to Work Act 2014*. Under a scheme arrangement, the Office is responsible for the management of workers rehabilitation and compensation and is directly responsible for meeting the cost of workers compensation claims and the implementation and funding of preventive programs.

Accordingly, a liability has been reported to reflect unsettled workers compensation claims (statutory and additional compensation schemes).

The workers compensation provision is based on an actuarial assessment of the outstanding liability as at 30 June 2024 provided by a consulting actuary engaged through the Office of the Commissioner of Public Sector Employment.

The additional compensation scheme provides continuing benefits to workers who have suffered eligible work-related injuries and whose entitlements have ceased under the statutory workers compensation scheme. Eligible injuries are non-serious injuries sustained in circumstances which involved, or appeared to involve, the commission of a criminal offence, or which arose from a dangerous situation.

There is a significant degree of uncertainty associated with estimating future claim and expense payments. The liability is impacted by agency claim experience relative to other agencies, average claim sizes and other economic and actuarial assumptions.

In addition to these uncertainties, the additional compensation scheme is impacted by the limited claims history and the evolving nature of the interpretation of, and evidence required to meeting, eligibility criteria. Given these uncertainties, the actual cost of additional compensation claims may differ materially from the estimate.

**Office for Recreation, Sport and Racing**  
**Notes to and forming part of the financial statements**  
**For the year ended 30 June 2024**

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**7.4 Other liabilities**

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Unearned income received to construct non-financial assets</b>		
Opening balance	1 890	2 475
Amounts recognised as income	(1 879)	(585)
<b>Closing balance</b>	<b>11</b>	<b>1 890</b>
Other liabilities	-	25
<b>Total other liabilities</b>	<b>11</b>	<b>1 915</b>

Unearned income of \$0.011 million (2023: \$1.890 million) relates grants that were received from the Commonwealth Government and a national sporting organisation for capital upgrades at one of the Office's sporting facilities. Income is recognised on the percentage of completion basis, as the upgrades are delivered (refer to note 2.3). A total of \$2.7 million in cash was granted to the Office.

**Office for Recreation, Sport and Racing**  
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**8. Other disclosures**

**8.1 Equity**

The asset revaluation surplus is used to record increments and decrements in the fair value of property and plant and equipment to the extent that they offset one another.

**8.2 Cash flow reconciliation**

	2024	2023
	\$'000	\$'000
<b>Reconciliation of net cash provided by operating activities to net result</b>		
Net cash provided by / (used in) operating activities	61 949	(48 863)
<b>Add / (less) non-cash items</b>		
Depreciation and amortisation expense	(16 188)	(15 325)
Resources received free of charge	325	825
Bad and doubtful debts expense	1	(23)
Asset derecognition	-	(2)
Loss on disposal of property, plant and equipment	-	(2 420)
Other expenses	(325)	(251)
Gain in disposal of property, plant and equipment	3 138	-
<b>Movement in assets and liabilities</b>		
Increase / (decrease) in receivables	1 070	(1 541)
(Increase) / decrease in payables	(5 444)	54 852
(Increase) / decrease in employee related liabilities	(173)	119
(Increase) / decrease in provisions	(120)	(15)
(Increase) / decrease in contract liabilities	(103)	58
Decrease in other liabilities	1 904	562
<b>Net result</b>	<b>46 034</b>	<b>(12 024)</b>

Total cash outflows for leases was \$104 736 (2023: \$68 469).

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**9. Outlook**

**9.1 Unrecognised commitments**

Commitments include those operating, capital and outsourcing commitments arising from contractual sources and are disclosed at their nominal value.

**Contractual commitments to acquire property, plant and equipment**

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
Within one year	30 448	90 059
Later than one year but not later than five years	140	-
<b>Total capital commitments</b>	<b>30 588</b>	<b>90 059</b>

Capital commitments predominantly relate to upgrade works at several of the Office's major sporting facilities.

**Other contractual commitments**

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
Within one year	11 314	8 157
Later than one year but not later than five years	15 647	8 738
Later than five years	240	480
<b>Total expenditure commitments</b>	<b>27 201</b>	<b>17 375</b>

Other contractual commitments predominantly relate to multiyear funding agreements for grant programs such as the State Sport and Recreation Development Program, Racing Industry Fund, management of the SA Aquatic & Leisure Centre, and contracts for services at the Office's facilities.

**9.2 Expected rental income**

The below table sets out a maturity analysis of operating lease payments receivable, showing the undiscounted lease payments to be received after the reporting date. The amounts are not recognised as assets.

See note 5.1 for information about land, buildings and property, plant and equipment the Office leases out under operating leases.

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
Within one year	354	505
Later than one year but not longer than two years	117	337
Later than two year but not longer than three years	103	81
Later than three years but not longer than four years	103	58
Later than four years but not longer than five years	92	62
Later than five years	501	186
<b>Total operating lease income</b>	<b>1 270</b>	<b>1 229</b>

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**9.3 Contingent assets and liabilities**

Contingent assets and contingent liabilities are not recognised in the Statement of Financial Position, but are disclosed by way of a note and, if quantifiable, are measured at nominal value.

The following are contingent assets of the Office:

- Pending Legal Action: The Office is involved in a pending legal action seeking compensation from the manufacturer of building materials for cost of replacement which may result in a settlement. Next evaluation will be August 2024. The financial impact is not able to be reliably estimated.
- Leasehold improvements: Improvements made by lessees become property of the Office upon termination or expiry of a lease, as is typical of such arrangements. The financial impact is not able to be reliably estimated, and is dependent on factors including lease renewals, and condition of leasehold improvements on transfer to the Office.
- Returned grant funds: The Office issues grants to a range of recipients for the purposes of supporting sport and recreation outcomes. Typically, an amount of grant funds are returned to the Office each year, reflecting instances where a grant has not been fully acquitted, or where grantees are unable to comply with the conditions of the grant agreement. The financial impact is not able to be reliably estimated.

The following are contingent liabilities are of the Office:

- Insurance claim: A patron was injured at one of the Office's facilities. A possible obligation has been identified which will be confirmed by future legal proceedings. The financial impact is not able to be reliably estimated.
- Insurance claim: A former athlete has submitted a claim seeking compensation from the Office. The financial impact is not able to be reliably estimated.
- Underwrite: The Office has committed to compensating potential operating losses over a period of 3 years for a State Sporting Organisation as a result of facilities relocation. The financial impact is not able to be reliably estimated.

**9.4 Impacts of standards and statements not yet effective**

The Office has assessed the impact of the new and amended Australian Accounting Standards and Interpretations not yet effective and does not expect these to have a material impact on the Office's statements.

**9.5 Events after the reporting period**

The Office is not aware of any after balance date events.

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## **10. Measurement and risk**

AASB 13 *Fair Value Measurement* defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants, in the principal or most advantageous market, at the measurement date.

### **10.1 Fair value**

#### ***Initial recognition***

Non-current owned tangible assets are initially recorded on a cost basis and subsequently measured at fair value. Where assets are acquired at no value, or minimal value, they are recorded at fair value in the Statement of Financial Position. Where assets are acquired as part of a restructure of administrative arrangements, then the assets are recognised at book value (i.e. the amount recorded by the transferor public authority immediately prior to the restructure).

#### ***Revaluation***

Revaluation of non-current assets or a group of assets is only performed when the owned assets fair value at the time of acquisition is greater than \$1.5 million and estimated useful life exceeds three years.

Revaluation is undertaken on a six year cycle. The last external valuation by a Certified Practising Valuer was completed effective 1 July 2021.

If at any time management considers that the carrying amount of an asset materially differs from its fair value, then the asset will be revalued regardless of when the last valuation took place. In June 2024 the Office undertook an assessment of land and buildings and determined that valuation was required. As a result, an unscheduled valuation was completed effective 30 June 2024.

When assets are revalued, the carrying amount is adjusted to the revalued amount. At the date of the revaluation the gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset. The accumulated depreciation at the date of the revaluation is adjusted to equal the difference between the gross carrying amount and the carrying amount of the asset after taking into account accumulated impairment losses.

As a result of the latest revaluation, the increase in the carrying amount of the Office's land and building assets is recognised on a net basis in other comprehensive income and accumulated in equity under the heading of revaluation surplus.

#### ***Fair value hierarchy***

The Office classifies fair value measurement using the following fair value hierarchy that reflects the significance of the inputs used in making the measurements, based on the data and assumptions used in the most recent revaluation:

- Level 1 – traded in active markets and is based on unadjusted quoted prices in active markets for identical assets or liabilities that the entity can access at measurement date.
- Level 2 – not traded in an active market and are derived from inputs (inputs other than quoted prices included within Level 1) that are observable for the asset, either directly or indirectly.
- Level 3 – not traded in an active market and are derived from unobservable inputs.

The Office's policy is to recognise transfers into and out of fair value hierarchy levels as at the end of the reporting period.

The Office had no valuations categorised into Level 1 and there were no transfers of assets between Level 1 and Level 2 categories.

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**10.1 Fair value (continued)**

***Fair value classification – non-financial assets at 30 June 2024***

	Note	Level 2 \$'000	Level 3 \$'000	Total \$'000
<b>Recurring fair value measurements</b>				
Land, buildings and improvements	5.1	173 206	247 032	420 238
Plant and equipment	5.1	-	1 455	1 455
<b>Total recurring fair value measurements</b>		<b>173 206</b>	<b>248 487</b>	<b>421 693</b>
<b>Total fair value measurements</b>		<b>173 206</b>	<b>248 487</b>	<b>421 693</b>

***Fair value classification – non-financial assets at 30 June 2023***

	Note	Level 2 \$'000	Level 3 \$'000	Total \$'000
<b>Recurring fair value measurements</b>				
Land, buildings and improvements	5.1	141 926	226 046	367 972
Plant and equipment	5.1	-	1 702	1 702
<b>Total recurring fair value measurements</b>		<b>141 926</b>	<b>227 748</b>	<b>369 674</b>
<b>Total fair value measurements</b>		<b>141 926</b>	<b>227 748</b>	<b>369 674</b>

***Land and buildings***

A desktop valuation of land and buildings owned by the Office was completed effective 30 June 2024. Fair value of land assets was determined independently by the Office of the Valuer-General. An internal valuation was completed for building and improvement assets.

Fair value of land has been determined using the market approach. The valuation was based on the change in the South Australian Integrated Land Information System (SAILIS) site values for each land asset from the last independent valuation and includes adjustment for factors specific to the land. The impact of the valuation is a fair value increase of \$45.0 million. The increase is mainly due to changes in the property market.

Fair value of buildings has been determined using current replacement cost, due to there not being an active market. The valuation was based on a combination of internal records, specialised facilities knowledge, Australian Bureau of Statistics Producer Price Indices, and acquisition costs. The impact of the valuation is an increase in fair value of \$26.7 million. The increase is mainly due to increases in labour rates and costs of materials used in the non-residential building/construction industry. The cost considered the specialised nature and restricted use of the assets, their size, condition, age, location and obsolescence.

***Plant and equipment***

All items of plant and equipment had a fair value at the time of acquisition less than \$1.5 million and had an estimated useful life between two years and thirty years. Plant and equipment has not been revalued in accordance with Treasurer's Instructions (Accounting Policy Statements) 116.D. The carrying value of these items are deemed to approximate fair value.

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**10.1 Fair value (continued)**

*Reconciliation of Level 3 recurring fair value measurements at 30 June 2024*

	Land, buildings and improvements \$'000	Plant and equipment \$'000	Total \$'000
Carrying amount at the beginning of the period	226 046	1 702	227 748
Disposals	(139)	-	(139)
Transfer from works in progress	9 976	112	10 088
<b>Gains/(losses) for the period recognised in net result:</b>			
Depreciation	(15 579)	(359)	(15 938)
<b>Total losses recognised in net result</b>	<b>(15 579)</b>	<b>(359)</b>	<b>(15 938)</b>
Gains recognised in other comprehensive income (OCI)			
Revaluation increments	26 728	-	26 728
Total gains recognised in OCI	26 728	-	26 728
<b>Carrying amount at the end of the period</b>	<b>247 032</b>	<b>1 455</b>	<b>248 487</b>

*Reconciliation of Level 3 recurring fair value measurements at 30 June 2023*

	Land, buildings and improvements \$'000	Plant and equipment \$'000	Total \$'000
Carrying amount at the beginning of the period	201 073	1 469	202 542
Donated assets received	574	-	574
Disposals	(506)	(1)	(507)
Transfer from works in progress	39 729	636	40 365
Other movements	4	-	4
<b>Gains/(losses) for the period recognised in net result:</b>			
Depreciation	(14 828)	(402)	(15 230)
<b>Total losses recognised in net result</b>	<b>(14 828)</b>	<b>(402)</b>	<b>(15 230)</b>
<b>Carrying amount at the end of the period</b>	<b>226 046</b>	<b>1 702</b>	<b>227 748</b>

**Office for Recreation, Sport and Racing**  
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**10.2 Financial instruments**

***Financial risk management***

Risk management is managed by the Office's corporate services section. Risk management policies are in accordance with the *SA Government Risk Management Guide* issued by the Premier and Treasurer and the principles established in the *Australian Standard Risk Management Principles and Guidelines*.

The Office's exposure to financial risk (liquidity risk, credit risk and market risk) is low due to the nature of the financial instruments held.

***Liquidity risk***

The Office is funded principally from appropriation by the SA Government. The Office works with DTF to determine the cash flows associated with its Government approved program of work and to ensure funding is provided through SA Government budgetary processes to meet the expected cash flows.

***Credit risk***

The Office has policies and procedures in place to ensure that transactions occur with customers with appropriate credit history.

No collateral is held as security and no credit enhancements relate to financial assets held by the Office.

***Impairment of financial assets***

Loss allowances for receivables are measured at an amount equal to lifetime expected credit loss using the simplified approach in AASB 9. The Office uses an allowance matrix to measure the expected credit loss of receivables from non-government debtors which typically comprise a large number of small balances.

To measure the expected credit losses, receivables are grouped based on shared risks characteristics and the days past due. When estimating expected credit loss, the Office considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis, based on the Office's historical experience and informed credit assessment, including forward-looking information.

The maximum period considered when estimating expected credit losses is the maximum contractual period over which the Office is exposed to credit risk.

The expected credit loss of government debtors is considered to be nil based on the external credit ratings and nature of the counterparties.

Loss rates are calculated based on the probability of a receivable progressing through stages to write off based on the common risk characteristics of the transaction and debtor.

**Office for Recreation, Sport and Racing**  
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**10.2 Financial instruments (continued)**

The following table provides information about the exposure to credit risk and ECL for non-government debtors.

	Debtor gross carrying amount \$'000	Loss %	Lifetime expected losses \$'000
<b>2023-24</b>			
Current (not past due)	158	0.18%	-
1 - 30 days past due	90	0.51%	-
31 - 60 days past due	41	1.18%	1
61 - 90 days past due	3	2.09%	-
More than 90 days past due	-	2.80%	-
<b>Total</b>	<b>292</b>		<b>1</b>

Loss rates are based on actual history of credit loss, these rates have been adjusted to reflect differences between previous economic conditions, current conditions and the Office's view of the forecast economic conditions over the expected life of the receivables.

Receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the failure of a debtor to enter into a payment plan with the Office and a failure to make contractual payments for a period of greater than 120 days past due.

Impairment losses are presented as net impairment losses within net result, subsequent recoveries of amounts previously written off are credited against the same line item.

The Office considers that its cash and cash equivalents have low credit risk based on the external credit ratings of the counterparties and therefore the expected credit loss is nil.

**Market risk**

The Office does not trade in foreign currency, nor enter into transactions for speculative purposes, nor for hedging. The Office does not undertake any hedging in relation to interest or foreign currency risk and manages its risk as per the government's risk management strategy articulated in *T1 23 Management of Foreign Currency Exposures*.

Exposure to interest rate risk may arise through its interest bearing liabilities.

There have been no changes in risk exposure since the last reporting period.

**Categorisation of financial instruments**

Details of the significant accounting policies and methods adopted including the criteria for recognition, the basis of measurement, and the basis on which income and expenses are recognised with respect to each class of financial asset, financial liability and equity instrument are disclosed in the respective financial asset / financial liability note.

**Classification of financial instruments**

The Office measures all financial instruments at amortised cost.

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**11. Administered items**

The Office has administrative responsibility for the Sport and Recreation Fund and the Recreation and Sport Fund.

**Sport and Recreation Fund**

The Sport and Recreation Fund was established under section 73A (1) of the *Gaming Machines Act 1992* (the Act). The use of the Fund is governed by section 73A (3) of the Act, which states the funds must be used for recreation and sport purposes. Funds are transferred to the Office to fund grant programs consistent with Act requirements.

**Recreation and Sport Fund**

The Recreation and Sport Fund was established by section 17 of the *Soccer Football Pools Act 1981*. This Act has since been repealed. The continued existence of the Recreation and Sport Fund is attributable to section 16A (1) of the *State Lotteries Act 1966*. The use of the Recreation and Sport Fund is governed by 16A (2) of the *State Lotteries Act 1966*, which states the funds must be used for recreation and sport purposes. Amounts received into the Recreation and Sport Fund was based on a percentage share of the "Pools" lotto game. The "Pools" was discontinued after the final draw on 25 June 2018.

	2024	2023
	\$'000	\$'000
<b>Administered Income</b>		
Advances and grants - Sport and Recreation Fund	4 583	4 536
<b>Total administered income</b>	<u>4 583</u>	<u>4 536</u>
<b>Administered Expenses</b>		
Intra government transfer - Sport and Recreation Fund	4 583	4 536
<b>Total administered expenses</b>	<u>4 583</u>	<u>4 536</u>
<b>Net result</b>	<u>-</u>	<u>-</u>
<b>Administered Current Assets</b>		
Cash and cash equivalents		
Sport and Recreation Fund	3 322	3 322
Recreation and Sport Fund	1 544	1 544
<b>Total current assets</b>	<u>4 866</u>	<u>4 866</u>
<b>Total assets</b>	<u>4 866</u>	<u>4 866</u>
<b>Net assets</b>	<u>4 866</u>	<u>4 866</u>
<b>Administered Equity</b>		
Retained earnings		
Sport and Recreation Fund	3 322	3 322
Recreation and Sport Fund	1 544	1 544
<b>Total equity</b>	<u>4 866</u>	<u>4 866</u>