



**Government  
of South Australia**

# **OFFICE FOR RECREATION, SPORT AND RACING**

## **2018-19 Annual Report**

**OFFICE FOR RECREATION, SPORT AND RACING**

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To:

Hon Corey Wingard MP  
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:

Kylie Taylor  
**CHIEF EXECUTIVE**

Date\_\_\_\_\_ Signature \_\_\_\_\_

## From the Chief Executive

Welcome to the Agency's annual report 2018-19. It's been a year full of activity and change for us – whilst we've continued to deliver a wide range of programs and progress the government's reform agenda.

The Agency was established as an 'Attached Office' and transferred its back-end support for service delivery to the Department of Premier and Cabinet following Machinery of Government Changes. We have also developed process and capability to deliver on the new responsibilities of an Attached Office.

\$29M in funding was delivered to grow our world class facilities in football and high performance training environments for cycling. Work has also commenced on a critical piece of the sport and active recreation puzzle - to understand future demand and guide future investment in infrastructure across the State.

Three racing codes were the recipients of \$8M funding this year, as part of a \$24M racing industry stimulus package. The package will support strategic initiatives and infrastructure projects to improve the industry's sustainability.

Fifty-nine South Australian athletes from the SA Sports Institute were selected to represent Australia for international benchmark events across eleven sports. SASI was also a major contributor into the development of a National High Performance Sport Strategy.

The Agency provided a suite of grant programs that have made a positive impact on participation, inclusion and happier and healthier communities; including the provision of 72,536 Sports Vouchers at the increased value of \$100 and delivery of the new Grassroots Football, Cricket and Netball Facility Program.

We work closely with State Sporting Associations and Industry Representative Organisations on everything from governance to program delivery and general support. We look

forward to continuing our strong working relationship with local governments and not-for-profit groups who are at the coalface delivering programs and services.

We recognise and applaud all the volunteers who give their valuable time to make sport and recreation run, alongside the clubs and associations who not only teach our kids sporting skills but life values including fairness and leadership.

Investment in the capabilities of our Agency remains critical as we place great value on the skills and abilities of our staff. Our focus on building a professional and engaged workforce has been reflected in the "Your Voice" Survey results from the Office of the Commissioner for Public Sector Employment. These show strong (>75%) employee engagement, employee-organisation alignment and values all 8-15% above the public sector average. There's still more work to do and our Implementation Committee will lead and guide our response.

The scope of our expertise and breadth of our services are reflected in the pages of this report. By playing to our strengths and building collaborative and creative relationships with agencies and communities, we are well placed to deliver on our exciting future program of work.

I would like to thank my leadership team for their support and commitment, as well as the motivated, talented, and dedicated staff of the Agency who make a difference to South Australians through their work, every day.

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

### Chief Executive

Office for Recreation, Sport and Racing

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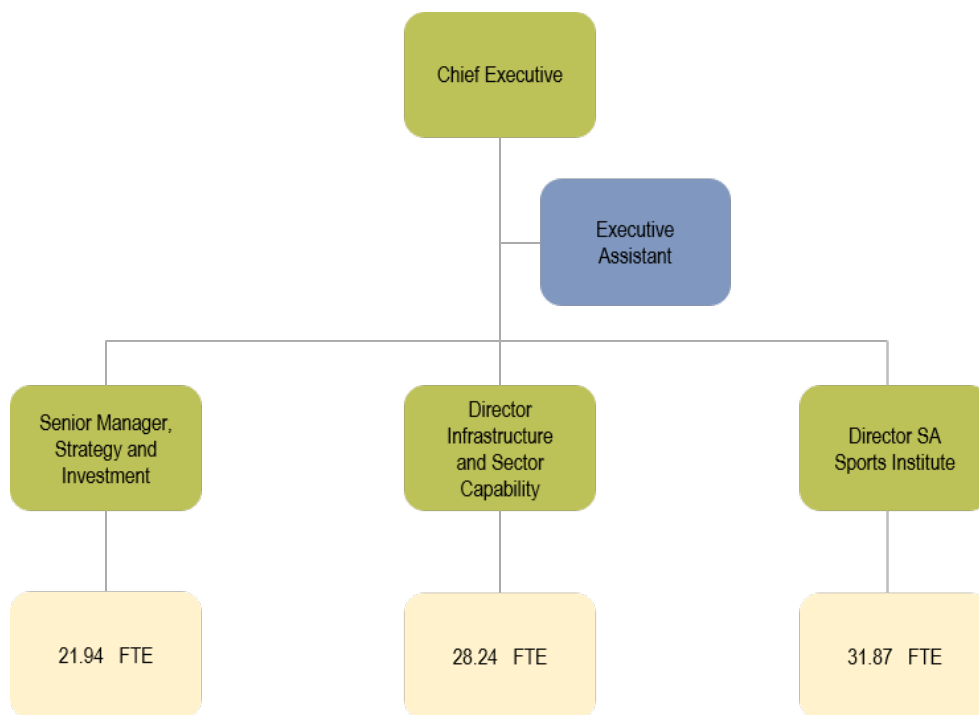
## Overview: about the agency

### Our strategic focus

<b>Our Vision</b>	An Active State
<b>Our Belief</b>	Sport and active recreation develops stronger, healthier, happier and safer communities.
<b>Our Approach</b>	<p><b>Lead:</b> we will relentlessly pursue opportunities to grow the sport and recreation industry and economy in South Australia.</p> <p><b>Collaborate:</b> we will actively engage with partners to achieve mutual goals that deliver value to the public.</p> <p><b>Invest:</b> we will invest in people, projects and organisations that grow and develop sport and recreation in South Australia, and optimise public value.</p>
<b>Our Functions</b>	<p>The Office for Recreation, Sport and Racing:</p> <ul style="list-style-type: none"> <li>▪ Provides advice and investment where it supports grassroots engagement, provides inclusive spaces, supports high performance training environments and attracts major events and tourism.</li> <li>▪ Provides advice, support and resources to sport, recreation and racing stakeholders to build on their existing capacity to attract, retain and develop participants at all levels.</li> <li>▪ Invests in targeted programs, partnerships and resources that increase access and opportunities for all people to get involved in sport and recreation.</li> <li>▪ Identifies, develops and supports targeted athletes, coaches, sport programs and pathways that maximise the performance of world class athletes.</li> <li>▪ Delivers a suite of grant programs that support the achievement of the industry and the government's sport and recreation priorities, transparently, efficiently and effectively.</li> <li>▪ Supports our service delivery with professional, timely support services that improves our business performance.</li> </ul>
<b>Our Objectives</b>	<ul style="list-style-type: none"> <li>✓ South Australians have access to sport and recreation places and spaces that support participation at all levels.</li> <li>✓ People and organisations delivering sport and active recreation have the capability and capacity to deliver quality opportunities for participation and performance.</li> <li>✓ It is easy and enjoyable for all South Australians to participate at all levels and in all facets of recreation and sport.</li> <li>✓ More South Australian athletes achieve success on the international stage.</li> <li>✓ Investment in sport and recreation delivers value for the South Australian economy and community.</li> <li>✓ The Office for Recreation, Sport and Racing is progressive, responsive, and accountable.</li> </ul>

<p><b>Our Deliverables</b></p>	<p>Our <b>Places and Spaces</b> strategy seeks to:</p> <ul style="list-style-type: none"> <li>✓ Lead the development of policy and strategy for land use relating to recreation and sport infrastructure.</li> <li>✓ Develop and embed an evidence based investment approach for recreation and sport infrastructure and facilities.</li> <li>✓ Develop and promote best practice for the planning, design, development, management and operation of sport and recreation facilities.</li> <li>✓ Plan and develop local, state, national and international standard sport and recreation infrastructure to meet government and community outcomes.</li> <li>✓ Collaborate across government to develop and co-invest in local and regional facilities that meet the needs of sport, recreation and the community.</li> </ul> <p>Our <b>Capacity and Capability</b> strategy seeks to:</p> <ul style="list-style-type: none"> <li>✓ Lead the development of resources to encourage governance structures, systems and behaviours that support good leadership and decision making</li> <li>✓ Promote and develop sport and recreation environments that are fair, safe and ethical</li> <li>✓ Invest in people, projects and initiatives that increase the capability and capacity of recreation and sport in South Australia.</li> </ul> <p>Our <b>Access and Opportunity</b> strategy seeks to:</p> <ul style="list-style-type: none"> <li>✓ Lead the Women in Sport agenda in South Australia</li> <li>✓ Develop plans and strategic partnerships to realise participation opportunities for low participation cohorts</li> <li>✓ Invest in people, projects and initiatives that increase access and opportunities to participate in sport and recreation.</li> </ul> <p>Our <b>Investment</b> strategy seeks to:</p> <ul style="list-style-type: none"> <li>✓ Consult with industry in product development</li> <li>✓ Reduce red tape requirements for funded organisations</li> <li>✓ Evaluate the purpose and efficacy of programs.</li> </ul> <p>Our <b>Business Performance</b> strategy seeks to:</p> <ul style="list-style-type: none"> <li>✓ Provide effective management of resources, governance, risk and services</li> <li>✓ Provide seamless, timely and effective business support via a multi-skilled team that is supported by responsive corporate systems and service providers</li> <li>✓ Continuously improve systems and processes to ensure they are contemporary and meet the requirements of the business.</li> </ul>
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## Our organisational structure



## Changes to the agency

During 2018-19 the following changes to the agency's structure and objectives occurred as a result of internal reviews or machinery of government changes.

- Establishment of the Agency as an Attached Office in the meaning given by the *Public Sector Act 2009*.
- Transfer of support for the Agency from the Department of Planning, Transport and Infrastructure to the Department of Premier and Cabinet.

## Our Minister



The Hon Corey Wingard MP is the Minister responsible for:

- Police, Emergency Services and Correctional Services
- Recreation, Sport and Racing

## **Our Executive Team**

### **Ms Kylie Taylor - Chief Executive**



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

### **Mr Tim Nicholas – Senior Manager, Strategy and Investment**



Mr Nicholas is the Senior Manager responsible for leading:

- Corporate Services
- Industry Insights – Research and Analytics
- Funding Services



### **Mr Ilia Houridis - Director, Sector Capability and Infrastructure**



Mr Houridis is the Director responsible for leading:

- Sector Capability
- Infrastructure
- Recreation and Sport Planning
- Racing Industry Support

### **Wes Battams - Director, South Australian Sports Institute (SASI)**



Mr Battams is the Director responsible for leading:

- High Performance Sport Programs
- Sports Sciences and Performance Analytics
- Talent Search

### **Legislation administered by the agency**

Acts committed to the Minister for Recreation, Sport and Racing:

*Boxing and Martial Arts Act 2000*

*Recreational Greenways Act 2000*

*Recreation Grounds (Joint Schemes) Act 1947*

*Recreation Grounds Rates and Taxes Exemption Act 1981*

*Sports Drug Testing Act 2000*

*Racing (Proprietary Business Licensing) Act 2000*

*Port Pirie Racecourse Site Act 1946*

## The agency's performance

### Performance at a glance



**Agency contribution to whole of Government objectives**

<b>Key objective</b>	<b>Agency's contribution</b>	
<b>More jobs</b>	Agency Investment in Government sporting facilities & upgrades	The Agency is projected to have stimulated 19.3 FTE jobs in the economy* through an investment of more than \$4.7m in various Government owned sporting facilities; including infrastructure projects at the Women's Memorial Playing Fields, Adelaide Super-Drome, Home of Football at State Sports Park and the Parks Community Centre.
	Agency funding of community or business sporting facilities & upgrades	The Agency is projected to have stimulated 111.1 FTE jobs in the economy* through funding the community and/or business more than \$27.1m to undertake various sporting facility developments or upgrades; including infrastructure projects at the Memorial Drive Tennis Centre, Sam Willoughby BMX Track, Eudunda Community Swimming Pool, Cleve Community Centre Construction, Port Augusta Central Oval Surface Upgrade & Hackham Sports Complex Upgrade.
	Agency funding supporting employment in the sport and recreation industry	The Agency is projected to have stimulated 44.5 FTE jobs through funding projects to grow the sport or activity, improve services or address barriers to inclusion (SRDIP funding). In addition, Agency funding has supported the leadership, policies and services of State Sporting Organisations and Industry Representative Bodies who employ 792 employees in the sector.

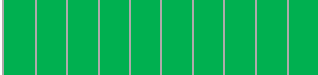
\* Projections based on the employment impact projects of capital projects set out in the *Guidelines for the Evaluation of Public Sector Initiatives* which forms part of Treasurer's Instruction 17.


Key objective	Agency's contribution	
<b>Lower costs</b>	Reduce cost barriers to life-long participation in physical activity	The Agency has provided a subsidy to support primary school aged children to participate in club-based sports to facilitate the early establishment of life-long participation in physical activity. Sports Vouchers were raised from \$50 to \$100 in the middle of the reporting period. 72,536 children were provided with sports vouchers across the year.
	Optimising recurrent fixed costs to government	The Agency has delivered a preventative maintenance program across its 29 venues, properties or trails to optimise asset usage and return on investment.
	Reviewing revenues to government	The Agency has conducted a review of all lease and licence contracts for Agency facilities to ensure the asset is optimised and commercial and cost recovery models are utilised.
	Green efficiency projects	The Agency has installed three solar systems and upgraded three LED systems across the portfolio of Minister-owned facilities. The SAALC facility has now experienced a full year of operations - delivering a 10% reduction in electricity consumption a 697 tonne reduction in carbon emissions. Other facilities are yet to report a full year's operational savings.





Key objective	Agency's contribution	
<b>Better Services</b>	Planning and Design of major sporting facilities & upgrades	<p>The Agency has undertaken planning and design for the feasibility, development, management and/or upgrade of several major sporting facilities including the:</p> <ul style="list-style-type: none"> <li>▪ Commencement of a State-wide Sport and Recreation Infrastructure Plan.</li> <li>▪ Creation of management and/or master plans for Women's Memorial Playing Fields' re-development, State Sports Park and Adelaide International Gateway Mile End.</li> <li>▪ Feasibility assessment and Federal and State Government funding partnership for the Sports Wind Tunnel.</li> </ul> <p>Additionally, the Agency has funded 13 State Sporting Organisations and Councils to develop master plans.</p>
	Pre-planning of sporting facilities & upgrades	The Agency has supported the development of business cases for the future provision of sport and recreation facilities in South Australia.
	Planning Tools	<p>The Agency developed tools to improve our understanding and ability to plan for future services including tools to:</p> <ul style="list-style-type: none"> <li>▪ Identify the economic and social value of funded sport and recreation facilities.</li> <li>▪ Provide visualisation and analysis of spatial data to improve decision making.</li> <li>▪ Provide predictive facilities demand analysis through a pilot tool across five sports in the southern region.</li> </ul>
	High Performance Tools	<p>The Agency has led or participated in the development of tools to improve high performance outcomes; including:</p> <ul style="list-style-type: none"> <li>▪ The Locker – ORSR led the development of this Swimming Coaching Application, subsequently adopted nationally by Swimming Australia.</li> <li>▪ Laser Pacing Tool – develop a bespoke application for cycling to enable programmable pacing by laser.</li> </ul>

	<p>Elite Pathways &amp; High Performance Programs</p>	<p>The Agency has:</p> <ul style="list-style-type: none"> <li>▪ Tested 3,367 young people (12-20 year olds) to identify those with highly suitable physical attributes for specific Olympics sports. 74 participants (2%) were invited to join the State Talent Program.</li> <li>▪ Provided Sport Pathway Programs for 120 talented athletes across seven sports.</li> <li>▪ Provided support for 50 high performance athletes in six sporting National Centres of Excellence based in Adelaide in partnership with their respective National Sporting Organisations.</li> <li>▪ Provided support for 20 Paralympic athletes.</li> <li>▪ Provided support for 51 athletes from 22 non-program sports through individual scholarships.</li> </ul>
	<p>Reviewing Agency functions</p>	<p>The Agency has undertaken (or has commenced) reviews of sector capability, governance and grants functions.</p>
	<p>Research</p>	<p>The Agency has invested in research to improve our understanding and capacity to respond in the following areas:</p> <ul style="list-style-type: none"> <li>▪ Heat Acclimation Research – leading edge research and applied practice in heat stress adaptation.</li> <li>▪ Commissioned research into Active Lives – to measure the proportion of the SA population that are “sufficiently active” and test a number of the purported benefits of physical activity.</li> <li>▪ Commissioned research into Women in Sport – to understand the experiences, perceptions and needs of female participants and non-participants in sport.</li> </ul>






### Agency specific objectives and performance

Agency objective 1	Indicators	Performance
That South Australians have <b>access</b> to sport and recreation <b>places and spaces</b> that support participation at all levels.	Number of state active recreation and sports venues, properties and trails developed or maintained <i>per annum</i> .	29
	[Target: 29]	 100%

Agency objective 2	Indicators	Performance
That people and organisations delivering sport and active recreation have the <b>capability and capacity</b> to deliver quality opportunities for participation and performance.	Number of training and development services provided to the active recreation and sport industry <i>per annum</i> .	63
	[Target: 78]	 81%

Agency objective 3	Indicators	Performance
That it is easy and enjoyable for all South Australians to <b>participate</b> at all levels and in all facets of recreation and sport.	Percentage of South Australian children and adults exceeding the national participation level in sport and active recreation at least once per week.	Children: -9.2%
		 91%
		Adults: -1.0%
	[Target: Positive difference between percentages SA:AUS]	 99%
	Percentage of males and females participating in sport and active recreation is approximately equal.	46.7% M : 53.3% F
	[Target: Close to 45-55% Males: 45-55% Females]	 100%
	Number of sports vouchers redeemed <i>Children participating in sport or active recreation.</i>	72,536
	[Target: 68,000]	 100%






	<p>Percentage of State Sporting Organisations achieving 40:40:20 gender targets on their Boards.</p> <p>[Target: 100% by 30 June 2021]</p> <p>35% FY18/19, 75% FY19/20, 100% FY20/21]</p>	<p><b>35%</b> meet the target;</p> <p><b>61%</b> do not meet the target (51% skewed towards males &amp; 10% skewed towards females); and</p> <p><b>4%</b> unknown at the time of reporting.</p>
		 <p>100%</p>

Agency objective 4	Indicators	Performance
<p>That more South Australian <b>athletes win</b> on the international stage.</p> <p><small>*These targets may vary between years depending on the number of anticipated benchmark events and the stage of the Olympic / Paralympic Cycle.</small></p>	<p>Number of SASI and SA-based athletes selected in Australian Teams for benchmark events <i>per annum</i>.</p> <p><small>[Target: 50 athletes across 8 sports]</small></p>	<p>59 athletes</p>  <p>100%</p>
		<p>11 sports</p>  <p>100%</p>
	<p>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><small>[Target: 5 staff]</small></p>	<p>9 staff</p>  <p>100%</p>
	<p>Percentage of athletes remaining within their Individual Athlete Performance Plan parameters <i>per annum</i>.</p> <p><small>[Target: 75%]</small></p>	<p>78%</p>  <p>100%</p>
	<p>Number of partnership programs sustained (including Centres of Excellence and Development Programs) <i>per annum</i>.</p> <p><small>[Target: 11 Partnerships]</small></p>	<p>11 partnerships</p>  <p>100%</p>





Agency objective 5	Indicators	Performance
That investment in sport and recreation <b>delivers value</b> for the South Australian economy and community.	Ratio of co-investment by government and industry in sport and recreation infrastructure.  <i>[Target: Every \$1 of the Agency's Grants Program funding for infrastructure is matched by \$2 investment by the industry.]</i>	\$1: \$1.79
		 89%

Agency objective 6	Indicators	Performance
That the Office for Recreation, Sport and Racing is <b>progressive, responsive, and accountable</b> .	Percentage of staff that would recommend the Agency as a good place to work.  [Target: 100% of staff]	87%  Taken from the 'I work for SA survey' 2018
		 87%
	Percentage of employees who state that personal background is not a barrier to success in the Agency (eg cultural background, age, disability, sexual orientation, gender, etc.)  [Target: 100% of staff]	79%  Taken from the 'I work for SA survey' 2018
		 79%
	Percentage of staff who report having personally experienced bullying in the workplace*.  [Target: 0% of staff]  *The relevant question sought reporting of experiences of bullying, not necessarily limited to the financial year in which it was asked.	10%  Taken from the 'I work for SA survey' 2018.
		 10%
	Percentage of staff who understand how their work contributes to the Agency's objectives.  [Target: 100% of staff]	94%  Taken from the 'I work for SA survey' 2018
		 100%
	Percentage of corrective actions completed within the target timeframe.  [Target: 100% of actions]	100%
		 100%

## Corporate performance summary

### Achievement of Agency Performance Indicators

FY 2018 / 19



50%

#### On Target

*Performance achieved was 0% variance from stated target*

50%

#### Slightly Off Target

*Performance achieved was 1-25% variance from stated target*

0%

#### Off Target — Needs Work to Correct

*Performance achieved was 26-50% variance from stated target*

0%

#### Seriously Off Target — Needs Urgent Work to Correct

*Performance achieved was 51-75% variance from stated target*

0%

#### Seriously Off Target — Needs Urgent Management Action

*Performance achieved was 76-100% variance from stated target*

## Employment opportunity programs

Program name	Performance
Postgraduate Internship Program	The South Australian Sports Institute has an ongoing partnership with the University of South Australia to provide placement opportunities for PhD and Masters students. Through these programs, two students completed a placement with the Agency during the reporting period.
Undergraduate Internship Program	The South Australian Sports Institute has ongoing relationships with the University of South Australia, Adelaide University, Flinders University and the University of Bath in the UK to provide placement opportunities for undergraduate students. Through these programs, <b>fourteen (14) students</b> 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 two high school students were offered a one week work experience placement with the Agency.

## Agency performance management and development systems

Performance management and development system	Performance
<b>CHRIS 21</b> Staff Performance Management Program	<b>84.1%</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 at 30 June 2019.
<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.

## Work health, safety and return to work programs

Program name	Performance
<b>EMPLOYEE WELLBEING PROGRAM</b>	<p>The Agency's employees are able to participate in the following employee wellbeing activities:</p> <ul style="list-style-type: none"> <li>▪ Corporate Cup</li> <li>▪ Flexible working arrangements</li> <li>▪ Access to onsite gym facilities</li> </ul>
<b>INFLUENZA VACCINATION PROGRAM</b>	<p>The Agency provides an annual, voluntary influenza vaccination program to employees. The program is run at our main Kidman Park site. 45 staff opted to be vaccinated during the reporting period which represented an uptake of <b>42%</b> of the workforce.</p>
<b>EMPLOYEE ASSISTANCE PROGRAM</b>	<p>The Agency offers employees and their immediate family members a short term, anonymous counselling service for both work-related and personal issues.</p> <p>The Agency's Employee Assistance Program was accessed by staff on six occasions during the reporting period.</p> <p>In addition, the program provides critical incident response. The critical incident response service was made available to staff on one occasion during the reporting period.</p>
<b>WORKPLACE HEALTH AND SAFETY STRATEGY</b>	<p>Having recently become an Attached Office, the Agency is currently developing a WHS Strategy with assistance from the Department of the Premier and Cabinet.</p> <p>The Agency's WHS Strategy is scheduled to be developed and implemented by <b>31 Dec 2019</b>.</p>
<b>WHS INTERNAL AUDIT PROGRAM</b>	<p>Having recently become an Attached Office, the Agency is currently developing a WHS internal audit program with assistance from the Department of the Premier and Cabinet.</p> <p>The Agency's internal audit program is scheduled to be developed and implemented by <b>31 Dec 2019</b>.</p>
<b>INJURY AND WORKERS COMPENSATION MANAGEMENT PROGRAM</b>	<p>The Agency provides confidential, systematic and proactive monitoring of 'potential' work and non-work related injuries and illnesses impacting on employees and their work/workplace. This includes a program of face-to-face and online mandatory work health safety and injury management training.</p>
<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 did not incur <u>any</u> lost time injuries during the reporting period therefore our rehabilitation programs were not required to be put into action.</p>

<b>Workplace injury claims</b>	2018 - 19	2017 - 18	% Change (+ / -)
Total new workplace injury claims	1	0	+100%
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 of 30% or more under the Return to Work Act 2014 (Part 2 Division 5)

<b>Work health and safety regulations</b>	2018 - 19	2017 - 18	% Change (+ / -)
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>	2018 - 19	2017 - 18	% Change (+ / -)
Total gross workers compensation expenditure (\$)	\$18,789	\$87,515	- 79%
Income support payments – gross (\$)	<b>\$18,789</b>	<b>\$19,662</b>	<b>- 4%</b>

\*\*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

Executive classification	Number of executives
SAES Level 1	3

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 2018-19 are attached to this report.

Please note that reporting for the Agency for the 2017-18 was reported as a part of the Department of Planning, Transport and Infrastructure in Financial Year 2017/18.

<b>Statement of Comprehensive Income</b>	<b>2018-19 Budget \$000s</b>	<b>2018-19 Actual \$000s</b>	<b>Variation \$000s</b>	<b>2017-18 Actual \$000s</b>
Expenses	76,039	73,561	2,478	0
Revenues	9,835	8,158	(1,677)	0
<b>Net cost of providing services</b>	<b>66,204</b>	<b>65,403</b>	<b>801</b>	<b>0</b>
Net Revenue from SA Government	75,780	75,863	83	0
<b>Net result</b>	<b>9,576</b>	<b>10,460</b>	<b>884</b>	<b>0</b>
<b>Total Comprehensive Result</b>	<b>9,576</b>	<b>10,460</b>	<b>884</b>	<b>0</b>

<b>Statement of Financial Position</b>	<b>2018-19 Budget \$000s</b>	<b>2018-19 Actual \$000s</b>	<b>Variation \$000s</b>	<b>2017-18 Actual \$000s</b>
Current assets	245	22,351	22,106	0
Non-current assets	289,347	275,552	(13,795)	0
<b>Total assets</b>	<b>289,592</b>	<b>297,903</b>	<b>8,311</b>	<b>0</b>
Current liabilities	3,441	8,753	(5,312)	0
Non-current liabilities	1,515	1,973	(458)	0
<b>Total liabilities</b>	<b>4,956</b>	<b>10,726</b>	<b>(5,770)</b>	<b>0</b>
<b>Net assets</b>	<b>284,636</b>	<b>287,177</b>	<b>2,541</b>	<b>0</b>
<b>Equity</b>	<b>284,636</b>	<b>287,177</b>	<b>2,541</b>	<b>0</b>



## Consultants disclosure

The following is a summary of external consultants that have been engaged by the agency, the nature of 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	\$ 0

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

Consultancies	Purpose	\$ Actual payment
Deloitte	Consultation services for Commonwealth Game Feasibility	\$ 37,602
	<b>TOTAL</b>	<b>\$ 37,602</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 work undertaken, and the actual payments made for work undertaken during the financial year.

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

Contractors	Purpose	\$ Actual payment
All contractors below \$10,000 each - combined	Various	\$351,670

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

Contractors	Purpose	Actual payment \$
Academy Services Pty Ltd	Contracted to provide cleaning service at SA Athletics Stadium	\$47,104
Adelaide Security Choice	Contracted to instal new camera and equipment at Adelaide Super Drome and Kidman Park Office	\$19,498
Aurecon Australasia P/L	Contracted to provide professional services for the Commonwealth Games Feasibility Assessment Project	\$124,948
BDO Organisation Development	Contracted to provide professional services relating to: 1. Initial preparation and facilitating workshop for Women's Memorial Playing Fields [\$29K]; and 2. Boxing & Martial Arts review [\$19K]	\$47,848
Business & Risk Solutions P/L	Contracted to provide professional services for leadership development	\$19,300
CannyInsights	Contracted to provide professional services for preliminary feasibility assessment for the development of a sport innovation hub	\$27,500
Chris Turtur Services	Contracted to provide track maintenance services at Adelaide Super Drome	\$40,285
Colmar Brunton Pty Ltd	Contracted to provide professional services for the Infrastructure Plan community survey	\$12,020
Db Consulting Group Pty Ltd	Contracted to provide professional services for the Commonwealth Games Feasibility Assessment Project	\$49,640
Deloitte	Contracted to provide professional services for the Commonwealth Games Feasibility Assessment Project	\$31,927

<b>Contractors</b>	<b>Purpose</b>	<b>Actual payment \$</b>
Diverse Information Solutions	Contracted to provide archiving & record management services	\$58,098
Dr Geoffrey Verall	Contracted to provide medical services to SASI	\$41,400
Edge Recruitment	Contracted to provide contracts management in venues	\$72,857
Elise Gwendoline Bateman	Contracted to provide sport psychologist services to SASI	\$25,061
Hays Specialist Recruitment	Contracted to provide professional recruitment services to backfill vacant positions	\$77,482
Henry McGregor	Contracted to provide physiotherapy services to SASI	\$10,841
Hybrid	Contracted to provide professional communications services relating to: <ol style="list-style-type: none"> <li>1. Graphic design for ORSR Child Safe Campaign [\$22K]</li> <li>2. Communication audits and strategic development across the Office [\$12K]</li> </ol>	\$34,399
Iguana Creative	Contracted to provide professional design services relating to State Sports Park	\$10,450
Insync Organisations Pty Ltd	Contracted to provide professional services relating to: <ol style="list-style-type: none"> <li>1. Embedding Inclusion Program &amp; developing Women Sport Leaders [\$40K]</li> <li>2. Developing guidelines for the Job Shadowing Program [\$9K]</li> <li>3. Inclusion and Diversity Services [\$5K ]</li> </ol>	\$54,126
ISS Facility Services Aust. Ltd	Contracted to provide cleaning services at Adelaide Super Drome	\$70,747
KPMG	Contracted to provide professional services relating to: <ol style="list-style-type: none"> <li>1. Value of government-funded facilities project [\$28K]</li> <li>2. Game On phase 2, including project and implementation plans, strategy formulations and presentation of findings to key stakeholders [\$45K]</li> </ol>	\$72,707
Leading Edge Physical Therapy	Contracted to provide physiotherapy services to SASI	\$21,005
Olivia Warnes	Contracted to provide nutrition services to SASI	\$64,451
Polytan	Contracted to provide track cleaning and line marking services at SA Athletics Stadium	\$46,600
PWC	Contracted to provide professional services relating to the State Sport and Recreation Infrastructure Plan Project	\$50,000
Quayclean Australia Pty Ltd	Contracted to provide special cleaning services at Adelaide Super Drome	\$37,446

<b>Contractors</b>	<b>Purpose</b>	<b>Actual payment \$</b>
Renoturf	Contracted to provide regular ground maintenance services in venues	\$39,723
Riggs Digital	Contracted to provide professional services relating to website development and maintenance	\$20,970
Spurrier David J	Contracted to provide sport physiotherapy services to SASI	\$11,550
Surfacing Contractors Aust.	Contracted to provide irregular breakdown maintenance services	\$20,669
Trailscapes Pty Ltd	Contracted to provide professional services relating to: 1. Trail audit and sign installation for the Mawson Trail [\$13K] 2. Trail repairs & tree removal for the Eagle Mountain Bike Trail [\$5K]	\$17,988
UniSA	Contracted to provide professional research services relating to increasing high performance athlete availability	\$27,000
URPS (Urban & Regional Planning Solutions)	Contracted to provide professional facilitation services for community consultations relating to the Game On Project, the State Sport and Recreation Infrastructure Plan Project & the Grants Review Project.	\$117,085
Weslo Staff P/L	Contracted to provide security services at Adelaide Super Drome and SA Athletics Stadium	\$45,962
	<b>TOTAL</b>	<b>\$ 1,468,687</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](#).

## Risk management

### Fraud detected in the agency

Category/nature of fraud	Number of instances
Nil	Nil

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

### 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 and 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 department'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.

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 Policy* 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, reporting mechanisms*) and soft controls (*such as management culture, morale, integrity, ethical climate, empowerment, competencies, openness, shared values, supervisory controls*) that manage the risks identified through the risk assessment process.

The timing of the annual risk review occurs in parallel with the budgeting and business planning processes.

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 Office for Recreation, Sport and Racing (ORSR).

ORSR 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 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 ELMO Code of Ethics Awareness Program. All staff are required to declare actual or perceived conflicts of interest at commencement, prior to involvement in specific projects (eg. 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>.

### **Whistle-blowers disclosure**

Number of occasions on which public interest information has been disclosed to a responsible officer of the Agency under the *Whistleblowers Protection Act 1993*:

*Nil*

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

## Reporting required under any other act or regulation

Act or Regulation	Requirement
<i>Boxing and Martial Arts Act 2000</i>	<p>Section 4 of the Act allows for the establishment of a Ministerial Advisory Committee.</p> <p>Clause 8 of Department of Premier and Cabinet Circular 22 '<i>Establishment and governance requirements for government boards and committees</i>' requires regular reporting to the Minister of periods not less than 12 monthly.</p>

### Boxing and Martial Arts Advisory Committee 2018/19 Annual Report

This Committee is established pursuant to Section 4 of the *Boxing and Martial Arts Act 2000* (the Act) by the Minister for Recreation, Sport and Racing until 20 June 2020.

The BMAAC meets to discuss various issues pertaining to combat sports and provides expert advice and recommendations to the Minister for Recreation, Sport and Racing.

The Boxing and Martial Arts Advisory Committee (BMAAC) comprises seven (7) individuals from various backgrounds with expertise in the boxing and martial arts sector, law, medicine and police enforcement, as follows:

- His Hon Judge Rauf Soulio (Legal/Karate) – Committee Chair.
- Chief Inspector Greg Hutchins (South Australia Police).
- Tom Ferrauto (Boxing/Muaythai/Kickboxing/Mixed Martial Arts, Referee/Judge).
- Laura Bowman (former Muaythai Competitor/Trainer).
- Uschi Artym (Amateur Boxing – Competitor/Referee/Judge).
- Mandy Graetz (Muaythai/Kickboxing Trainer/Judge).
- Dr Luisa Rositano (Ringside Physician/Judo & Jiu Jitsu Competitor).

The gender composition for this Committee is, therefore, 42.9% males and 57.1% females; meeting the government's target of 50% of Committee positions being held by women.

During the 2018 -19 period the BMAAC met five times and held one 'out of session' enquiry.

## ISSUES OF SIGNIFICANCE DURING 2018/19

The following issues were included on BMACC agendas during 2018/19:

- Participant safety including capability building (for trainers, managers and referees) and rapid (dangerous) weight cutting issues discussed.
- Review of Liquor Licensing reforms
- Introduction of new Children Protection Legislation.
- Feedback was sought on:
  - Proposed rules for:
    - ◆ Muaythai Australia.
    - ◆ World Association Kickboxing Organisation.
  - Eight Promoter's licence applications.

## CURRENT PROMOTERS

There are thirteen (13) Promoters currently licensed in South Australia to whom the duties under Section 8 of the Act apply. They are:

<b>Currently Licenced Promoters</b>	
Sarun Chea	Matt Read & Shane Tuck
Jeff Dickson	Neil David Shaw
Kate Dickson	Ethan Shepp
Justin Fennell	Natasha Sky
Carly Gangell	Roy Trajkovic
Terry Hutchings	Ben Vickers & Cam O'Neil
Craig Icke	

## EVENTS

The UFC (Ultimate Fighting Championship) returned to Adelaide on 2 December 2018 at the Adelaide Entertainment Centre. This event attracted over 8000 spectators and was streamed live world-wide via "*UFC Fight Night 142 - Dos Santos v Tuivasa*" to a global audience.

There were thirty (30) other significant promotions in the 2018-19 year comprising:

- 8 x Muaythai events.
- 1 x Kun Khmer event.
- 4 x Kickboxing events.
- 5 x Mixed Martial Arts.
- 10 x amateur Boxing events.
- 2 x Taekwondo events.

\*The events indicated above do not include martial art events considered non-contact/light contact, Judo, Jiu Jitsu, Professional Wrestling, Roman Greco Wrestling or Interclub Sparring.



**CURRENT SOUTH AUSTRALIA CHAMPIONS**

<b>Championship Holder</b>	<b>Championship(s) Held</b>
<b>Mia Perrotta</b>	IKBF Modified Muaythai Champion (Jr); IKBF K1 State Champion; and WAKO K1 Oceania Champion (Jr).
<b>Tina Sougleris</b>	K1 Open World Champion 57 & 60 Kgs; WKA K1 Australian Champion; WAKO K1 State Champion; and IKBF Australian Champion.
<b>Layla Dickson</b>	WAKO K1 State Champion (Jr).
<b>Jye Breed</b>	ISKA Super Welterweight State Champion.
<b>Sam Goodman</b>	ISKA Light Welterweight State Champion.
<b>Rachel Kavanagh</b>	WKA Bantamweight Australian Champion; and IKBF Bantamweight Australian Champion.
<b>Jordan Fielding</b>	IKBF - South Pacific Champion.
<b>Nick Keros</b>	Muaythai Australia (MTA) Lightweight State Champion.
<b>Jason Altman</b>	Muaythai Australia (MTA) Super Middleweight State Champion.
<b>Carly Gangell</b>	IKBF Commonwealth Champion; IKBF South Pacific Champion; IFMA World Champion; and IFMA Australian Champion.
<b>Brian Muller</b>	WKA Light Heavyweight State Champion.
<b>Matthew Stevens</b>	WKA Super Welterweight State Champion.

Boxing SA won the Tanner Trophy at the Australia Championships in December 2018. This was the first time South Australia has won since 1969.

## Public complaints

### Number of public complaints reported (as required by the Ombudsman)

Complaint categories	Sub-categories	Example	Number of Complaints 2018-19
Professional behaviour	Staff attitude	Failure to demonstrate values such as empathy, respect, fairness, courtesy, extra mile; cultural competency	2
Professional behaviour	Staff competency	Failure to action service request; poorly informed decisions; incorrect or incomplete service provided	1
Professional behaviour	Staff knowledge	Lack of service specific knowledge; incomplete or out-of-date knowledge	0
Communication	Communication quality	Inadequate, delayed or absent communication with customer	1
Communication	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	19
Service delivery	Access to services	Service difficult to find; location poor; facilities/ environment poor standard; not accessible to customers with disabilities	3
Service delivery	Process	Processing error; incorrect process used; delay in processing application; process not customer responsive	0
Policy	Policy application	Incorrect policy interpretation; incorrect policy applied; conflicting policy advice given	1
Policy	Policy content	Policy content difficult to understand; policy unreasonable or disadvantages customer	83

<b>Complaint categories</b>	<b>Sub-categories</b>	<b>Example</b>	<b>Number of Complaints 2018-19</b>
Service quality	Information	Incorrect, incomplete, out dated or inadequate information; not fit for purpose	3
Service quality	Access to information	Information difficult to understand, hard to find or difficult to use; not plain English	0
Service quality	Timeliness	Lack of staff punctuality; excessive waiting times (outside of service standard); timelines not met	9
Service quality	Safety	Maintenance; personal or family safety; duty of care not shown; poor security service/ premises; poor cleanliness	3
Service quality	Service responsiveness	Service design doesn't meet customer needs; poor service fit with customer expectations	51
No case to answer	No case to answer	Third party; customer misunderstanding; redirected to another agency; insufficient information to investigate	2
		<b>Total</b>	<b>178</b>

<b>Additional Metrics</b>	<b>Total</b>
Number of positive feedback comments	128
Number of negative feedback comments	178
Number of suggestions	3
Total number of feedback comments	<b>309</b>

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

## **Service improvements for period**

More than three-quarters (267) of the 309 pieces of feedback received were directed at receipt of grants from the Agency or the Sports Voucher Program.

One hundred and eighteen (118) compliments were received about the Sports Voucher Program and the Grants Program acknowledging the recipients' gratitude for the assistance provided.

One hundred and thirty one (131) complaints about the Sports Voucher Program were directed at the quantum of the grant, eligibility of activities (eg. scouts, dance, etc), eligibility of providers or eligibility of specified aged groups. The government adopted a new policy position in the middle of this reporting period to increase the amount of the subsidy from \$50 to \$100 and to include dance as an eligible activity.

Eighteen (18) complaints were received from organisations or individuals who were not successful following their application for a grant or the discontinuation of grant programs. This is a competitive process in which each grant is oversubscribed – ie. there are more applicants than funds available. The Agency continues to make the criteria for grants available to applicants and provides a support service for applicants. All grant applications are assessed by an internal committee(s) external to the Funding Services Team and the Minister approves each grant. All unsuccessful applicants remain able to receive feedback about their unsuccessful application.

The Grants Program, during this period has been the subject of a formal review which remains ongoing. The review will make recommendations to the responsible Minister about the structure, quantum and criteria for the Grants Program in the future – which will consider specific feedback about the Program collected across the last financial year.

## Appendix: Audited financial statements 2018-19

**For official use only**



**Government of South Australia**  
**Auditor-General's Department**

Our ref: A19/027

30 September 2019

Ms K Taylor  
Chief Executive  
Office for Recreation, Sport and Racing  
DX 354 ADELAIDE SA

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State Administration Centre  
200 Victoria Square  
Adelaide SA 5000  
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Tel +618 8226 9640  
Fax +618 8226 9688  
ABN 53 327 061 410  
audgsa@audit.sa.gov.au  
www.audit.sa.gov.au

Dear Ms Taylor

### **Audit of the Office for Recreation, Sport and Racing for the year to 30 June 2019**

We have completed the audit of your accounts for the year ended 30 June 2019. 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 statements 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 Auditor-General's Department website. The enclosed Independent Auditor's Report and accompanying financial statements will be published on that website on Tuesday 22 October 2019.

#### **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.

We have received responses to our letter and will follow these up in the 2019-20 audit.

#### **What the audit covered**

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

## For official use only

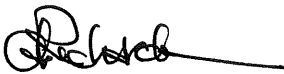
Our audit covered the principal areas of the agency's financial operations and included test reviews of systems, processes, internal controls and financial transactions. Some notable areas were:

- grants and subsidies expense
- payroll
- accounts payable.

Particular attention was given to disclosures regarding the impact of upcoming accounting standards. We concluded that the financial report was prepared in accordance with the financial reporting framework in this respect.

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

Yours sincerely



Andrew Richardson

**Auditor-General**

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

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 2019.

### Opinion

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 2019, its financial performance and its cash flows for the year then ended in accordance with the 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 2019
- a Statement of Financial Position as at 30 June 2019
- a Statement of Changes in Equity for the year ended 30 June 2019
- a Statement of Cash Flows for the year ended 30 June 2019
- notes, comprising significant accounting policies and other explanatory information
- a Certificate from the Chief Executive and the Senior Manager, 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* have been met.

I believe that the audit evidence 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 the Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and the 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 is free from material misstatement, whether due to fraud or error.

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

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.

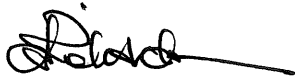
As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- 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
- 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.

A handwritten signature in black ink, appearing to read 'Andrew Richardson', with a long horizontal stroke extending to the right.

Andrew Richardson

**Auditor-General**

30 September 2019

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

## **Financial Statements**

For the year ended 30 June 2019

**Office for Recreation, Sport and Racing**  
**Certification of the Financial Statements**  
*for the year ended 30 June 2019*

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We certify that the attached general purpose financial statements for the Office for Recreation, Sport and Racing:

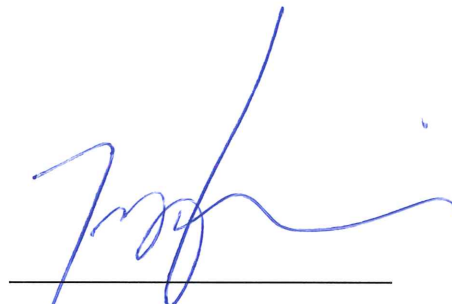
- comply with relevant Treasurer's Instructions issued under Section 41 of the *Public Finance and Audit Act 1987*, and relevant Australian Accounting Standards;
- are in accordance with the accounts and records of the Office for Recreation, Sport and Racing; and
- present a true and fair view of the financial position of the Office for Recreation, Sport and Racing as at 30 June 2019 and the results of its operations and cash flows for the financial year.

We certify that the internal controls employed by the Office for Recreation, Sport and Racing for the financial year over its financial reporting and its preparation of the general purpose financial statements have been effective throughout the reporting period.



Kylie Taylor  
**Chief Executive**

**26** September 2019



Tim Nicholas  
**Senior Manager, Strategy and Investment**

**26** September 2019

**Office for Recreation, Sport and Racing**  
**Statement of Comprehensive Income**  
*For the year ended 30 June 2019*

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	<b>Note</b>	<b>2019 \$'000</b>
<b>Expenses</b>		
Employee benefits expenses	2.3	8 684
Supplies and services	3.1	6 171
Grants and subsidies	3.2	50 126
Depreciation and amortisation	3.3	8 458
Other expenses	3.4	97
Net loss from the disposal of property, plant and equipment	4.6	22
<b>Total expenses</b>		<b>73 558</b>
<b>Income</b>		
Fees and charges	4.2	857
Commonwealth grants	4.3	83
Other grants	4.4	5 511
Resources received free of charge	4.5	31
Other income	4.7	1 676
<b>Total income</b>		<b>8 158</b>
<b>Net cost of providing services</b>		<b>65 400</b>
<b>Revenues from SA Government</b>		
Revenues from SA Government	4.1	75 863
<b>Total net revenues from SA Government</b>		<b>75 863</b>
<b>Net result</b>		<b>10 463</b>
<b>Total comprehensive result</b>		<b>10 463</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 2019*

	Note	2019 \$'000
<b>Current assets</b>		
Cash and cash equivalents	6.1	19 262
Receivables	6.2	3 089
<b>Total current assets</b>		<b>22 351</b>
<b>Non-current assets</b>		
Receivables	6.2	35
Property, plant and equipment	5.1	275 520
<b>Total non-current assets</b>		<b>275 555</b>
<b>Total assets</b>		<b>297 906</b>
<b>Current liabilities</b>		
Payables	7.1	6 115
Employee benefits	2.4	1 099
Provisions	7.2	23
Other current liabilities	7.3	1 516
<b>Total current liabilities</b>		<b>8 753</b>
<b>Non-current liabilities</b>		
Payables	7.1	162
Employee benefits	2.4	1 775
Provisions	7.2	36
<b>Total non-current liabilities</b>		<b>1 973</b>
<b>Total liabilities</b>		<b>10 726</b>
<b>Net Assets</b>		<b>287 180</b>
<b>Equity</b>		
Retained earnings		287 180
<b>Total Equity</b>		<b>287 180</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 2019*

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	<b>Retained earnings</b>	<b>Total Equity</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Net result for 2018-19</b>	10 463	10 463
<b>Total comprehensive result for 2018-19</b>	<b>10 463</b>	<b>10 463</b>
 <b>Transactions with SA Government as owner</b>		
Net assets received from an administrative restructure	276 717	276 717
<b>Balance at 30 June 2019</b>	<b>287 180</b>	<b>287 180</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 2019*

		2019 (Outflows) Inflows \$'000
<b>Cash flows from operating activities</b>	<b>Note</b>	
<i>Cash outflows</i>		
Employee benefits payments		(7 851)
Payments for supplies and services		(7 226)
Payments of grants and subsidies		(45 913)
Other payments		(66)
<b>Cash used in operations</b>		<b>(61 056)</b>
<i>Cash inflows</i>		
Fees and charges		807
Receipts from Commonwealth		83
Grants		5 393
Interest received		1
GST recovered from the ATO		1
Other receipts		540
<b>Cash generated from operations</b>		<b>6 825</b>
<b>Cash flows from SA Government</b>		
Receipts from SA Government		75 863
<b>Cash generated from SA Government</b>		<b>75 863</b>
<b>Net cash provided by / (used in) operating activities</b>	<b>8.1</b>	<b>21 632</b>
<b>Cash flows from investing activities</b>		
<i>Cash outflows</i>		
Purchase of property, plant and equipment		(2 506)
<b>Cash used in investing activities</b>		<b>(2 506)</b>
<i>Cash inflows</i>		
Proceeds from the sale of property, plant and equipment		51
<b>Cash generated from investing activities</b>		<b>51</b>
<b>Net cash provided by / (used in) investing activities</b>		<b>(2 455)</b>
<b>Cash flows from financing activities</b>		
<i>Cash inflows</i>		
Cash received from restructuring activities		85
<b>Cash generated from financing activities</b>		<b>85</b>
<b>Net cash provided by / (used in) financing activities</b>		<b>85</b>
<b>Net increase / (decrease) in cash and cash equivalents</b>		<b>19 262</b>
<b>Cash and cash equivalents at the beginning of the period</b>		<b>-</b>
<b>Cash and cash equivalents at the end of the period</b>	<b>6.1</b>	<b>19 262</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 2019*

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**Office for Recreation, Sport and Racing**  
**Notes to and forming part of the Financial Statements**  
*for the year ended 30 June 2019*

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# Office for Recreation, Sport and Racing

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2019

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

From 1 July 2018, the Office for Recreation, Sport and Racing (the office) became an "attached office" of the Department of the Premier and Cabinet under the *Public Sector Act 2009*. The office is an administrative unit acting on behalf of the Crown.

The financial statements and accompanying notes encompass all the activities of the office.

The office does not control any other entity and has no interests in unconsolidated structured entities.

Administered items are disclosed in the schedule of administered items in note 12. Except as otherwise disclosed administered items are accounted for on the same basis and using the same accounting policies as for the office items.

#### 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.

#### 1.2. Objectives

The Office for Recreation, Sport and Racing 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 on matters relating to the South Australian Racing Industry.

The Office for Recreation Sport and Racing 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 2019*

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**1.3. Establishment and changes to the office**

The Public Sector (Reorganisation of Public Sector Operations) Notice 2018 (dated 14 June 2018) declared that all employees within the business unit known as the Office of Recreation and Sport would transfer from the Department of Planning, Transport and Infrastructure to the Department of the Premier and Cabinet as at 1 July.

The office was established pursuant to the Public Sector Act 2009 as an attached office to the Department of the Premier and Cabinet as at 1 July 2018.

On establishment, the office recognised the following assets and liabilities transferred from the Department of Planning, Transport and Infrastructure:

	<b>\$'000</b>
Cash	85
Receivables	193
Prepayments	52
Property, plant and equipment	281 094
Works in Progress	196
<b>Total assets</b>	<b>281 620</b>
Payables	2 471
Employee benefits	2 353
Provisions	80
Other liabilities	34
<b>Total liabilities</b>	<b>4 938</b>
<b>Total net assets transferred</b>	<b>276 682</b>

The following assets and liabilities relating to administered items were also transferred from DPTI as at 1 July 2018:

	<b>\$'000</b>
Cash	4 854
Receivables	12
<b>Total assets</b>	<b>4 866</b>
<b>Total net assets transferred</b>	<b>4 866</b>

**Office for Recreation, Sport and Racing**  
**Notes to and forming part of the Financial Statements**  
*for the year ended 30 June 2019*

**1.4. Budget performance**

The budget performance table compares the office's outcomes against budget information presented to Parliament (2018-19 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.

		Original budget 2019 \$'000	Actual 2019 \$'000	Variance \$'000
<b>Statement of Comprehensive Income</b>	<b>Note</b>			
<b>Expenses</b>				
Employee benefits expenses		8 783	8 684	99
Supplies and services		6 276	6 171	105
Grants and subsidies	a	35 136	50 126	(14 990)
Depreciation and amortisation		8 300	8 458	(158)
Other expenses		329	97	232
Net loss from the disposal of property, plant and equipment		-	22	(22)
<b>Total expenses</b>		<b>58 824</b>	<b>73 558</b>	<b>(14 734)</b>
<b>Income</b>				
Fees and charges		-	857	857
Commonwealth grants	b	2 100	83	(2 017)
Other grants		4 858	5 511	653
Resources received free of charge		-	31	31
Sales of goods and services		647	-	(647)
Other income		1 190	1 676	486
<b>Total income</b>		<b>8 795</b>	<b>8 158</b>	<b>(637)</b>
<b>Net cost of providing services</b>		<b>50 029</b>	<b>65 400</b>	<b>(15 371)</b>
<b>Revenues from SA Government</b>				
Revenues from SA Government		75 863	75 863	-
<b>Total net revenues from SA Government</b>		<b>75 863</b>	<b>75 863</b>	<b>-</b>
<b>Net result</b>		<b>25 834</b>	<b>10 463</b>	<b>15 371</b>
<b>Total comprehensive result</b>		<b>25 834</b>	<b>10 463</b>	<b>15 371</b>

		Original budget 2019 \$'000	Actual 2019 \$'000	Variance \$'000
<b>Investing expenditure summary</b>	<b>Note</b>			
Total new projects	c	18 050	1 364	16 686
Total annual program		1 126	1 378	(252)
<b>Total investing expenditure</b>		<b>19 176</b>	<b>2 742</b>	<b>16 434</b>

**Office for Recreation, Sport and Racing**  
**Notes to and forming part of the Financial Statements**  
*for the year ended 30 June 2019*

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**1.4. Budget performance (continued)**

The following are brief explanations of variances between original budget and actual amounts:

- a The unfavourable variance of \$15.0 million is primarily due to:
  - \$10.0 million one-off approval to Tennis SA for Memorial Drive Tennis Centre Redevelopment, and
  - \$8.0 million Racing Industry Fund approved in May 2019.Partially offset by
  - \$3.0 million mid-year budget review adjustment.
- b The unfavourable variance of \$2.0 million is primarily due to:
  - \$1.5 million contribution to the Wind Tunnel project at Adelaide Super Drome being recognised as revenue in advance, and
  - \$0.6 million budget reclassification between Commonwealth Grants and Other Grants.
- c The favourable variance of \$16.4 million is primarily due to:
  - \$15.3 million Major Capital Projects delayed. The planning and concept design phases have been the focus in 2018-19 with significant stakeholder engagement as community/public facing venues. Detailed design and commencement of construction will be carried out in 2019-20. A Carryover will be submitted as part of the year end process to complete the work, and
  - \$1.3 million reclassification between Capital and Grants to facilitate a payment to the City of Marion to deliver the Sam Willoughby International BMX facility.

**1.5. Significant transactions with government related entities**

Significant transactions with the SA Government are identifiable throughout this financial report. They are primarily related to:

- Corporate Services provided by the Department of Planning, Transport and Infrastructure and the Department of the Premier and Cabinet,
- Facilities maintenance and improvements engaged with Spotless and Facility Services through the Department of Planning, Transport and Infrastructure,
- Services provided by Shared Services SA, and
- Fleet vehicles leased through Fleet SA.

**Office for Recreation, Sport and Racing**  
**Notes to and forming part of the Financial Statements**  
*for the year ended 30 June 2019*

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## **2. Board, committees and employees**

### **2.1. Key management personnel**

Key management personnel of the office include the Minister, the Chief Executive and the five members of the Executive Team.

Total compensation for key management personnel was \$0.817 million in 2018-19.

	<b>2019</b>
	<b>\$'000</b>
<b>Compensation</b>	
Salaries and other short term employee benefits	746
Post-employment benefits	71
<b>Total</b>	<b>817</b>

The compensation disclosed in this note 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*.

### **Transaction with key management Personnel and other related parties**

There were no significant related party transactions based on initial assessment.

### **2.2. Board and committee members**

Members during the 2019 financial year were:

#### **Boxing and Martial Arts Advisory Committee**

Rauf Soulio (Chair)\*

Mandy Graetz (appointed July 2018)

Laura Bowman

Tom Ferrauto\*\*

Uschi Artym\*

Greg Hutchins\* (appointed July 2018)

Louisa Rositano\* (appointed July 2018)

\*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.

\*\* Mr Ferrauto was granted an exemption from PCO Circular 016 due to his experience as an internationally qualified Boxing, Muaythai and kickboxing referee and judge.

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

	<b>2019</b>
\$0 - \$19 999	7
<b>Total number of members</b>	<b>7</b>

The total remuneration received or receivable by members was \$3 000. Remuneration of members includes sitting fees, superannuation contributions, salary sacrifice benefits, fringe benefits and related fringe benefits tax.

**Office for Recreation, Sport and Racing**  
**Notes to and forming part of the Financial Statements**  
*for the year ended 30 June 2019*

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**2.3. Employee benefits expenses**

	<b>2019</b>
	<b>\$'000</b>
Salaries and wages	6 497
Targeted voluntary separation packages	83
Long service leave	468
Annual leave	607
Skills and experience retention leave	32
Employment on-costs - superannuation	719
Employment on-costs - other	252
Board and committee fees	2
Other employee related expenses	24
<b>Total employee benefits expenses</b>	<b>8 684</b>

***Employment on-costs - superannuation***

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

***Executive remuneration***

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

	<b>2019</b>
	<b>Number</b>
\$151 001 - \$171 000	1
\$171 001 - \$191 000	1
\$191 001 - \$211 000	1
\$211 001 - \$231 000	1
<b>Total</b>	<b>4</b>

The table includes all employees who received remuneration 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 or payable in respect of those benefits.

***Targeted voluntary separation packages***

The number of employees who received a TVSP during the reporting period was 1:

	<b>2019</b>
	<b>\$'000</b>
Amounts paid to separated employees:	
Targeted voluntary separation packages	83
Leave paid to separated employees	16
Recovery from the Department of Treasury and Finance	(83)
<b>Net cost to the office</b>	<b>16</b>

**Office for Recreation, Sport and Racing**  
**Notes to and forming part of the Financial Statements**  
*for the year ended 30 June 2019*

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**2.4. Employee benefits liability**

	<b>2019</b>
	<b>\$'000</b>
<b>Current</b>	
Accrued salaries and wages	145
Annual leave	714
Long service leave	184
Skills and experience retention leave	56
<b>Total current employee benefits</b>	<b>1 099</b>
<b>Non-current</b>	
Long service leave	1 775
<b>Total non-current employee benefits</b>	<b>1 775</b>
<b>Total employee benefits</b>	<b>2 874</b>

Employee benefits accrue as a result of services provided up to the reporting date that remain unpaid. Long-term employee benefits are measured at present value and short-term employee benefits 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 at remuneration rates current at reporting date.

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.

***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. Details about the measurement of long service leave liability is provided as note 11.1.



**Office for Recreation, Sport and Racing**  
**Notes to and forming part of the Financial Statements**  
*for the year ended 30 June 2019*

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**3. Expenses**

Employee benefits expenses are disclosed in note 2.3.

**3.1. Supplies and services**

	<b>2019</b>
	<b>\$'000</b>
IT and computing charges	98
Operating leases	125
Facility management	453
Utilities	440
General administration and consumables	831
Contractors	1 325
Travel	492
Corporate Services SLA	551
Telecommunication	25
Staff development and recruitment	111
Repairs, maintenance and minor equipment purchases	1 189
Consultants	38
Other supplies and services	493
<b>Total supplies and services</b>	<b>6 171</b>

Operating lease payments are recognised on a straight line basis over the lease term.

**Consultants**

The number of consultancies and the dollar amount paid/ payable (included in supplies and services) to consultants that fell within the following bands:

	<b>2019</b>	<b>2019</b>
	<b>Number</b>	<b>\$'000</b>
Less than \$10 000	-	-
\$10 000 or above	1	38
<b>Total consultants</b>	<b>1</b>	<b>38</b>

**Office for Recreation, Sport and Racing**  
**Notes to and forming part of the Financial Statements**  
*for the year ended 30 June 2019*

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**3.2. Grants and subsidies**

	<b>2019</b>
	<b>\$'000</b>
Grants and subsidies	50 126
<b>Total grants and subsidies</b>	<b>50 126</b>
 <b>Grants and subsidies consists of the following:</b>	
Memorial Drive Tennis Centre Redevelopment	10 000
Racing Industry Fund	8 000
Grassroots Football, Cricket, and Netball Facility Program	6 000
Community Recreation and Sport Facilities Program	4 280
Sport and Recreation Development and Inclusion Program	3 395
Active Club Program	2 950
Sport and Recreation Sustainability Program	2 644
Sam Willoughby International BMX facility	1 300
Goodes O'Loughlin UniSA Scholarship	800
State Facility Fund	500
VACSWIM	432
Planning and Research Program	339
SASI Individual Athlete Program	159
Other Grants	1 891
Sports Vouchers Subsidies	5 753
Subsidies - Parks Community Centre	876
Subsidies - SA Aquatic and Leisure Centre	807
<b>Total grants and subsidies</b>	<b>50 126</b>

**3.3. Depreciation and amortisation**

	<b>2019</b>
	<b>\$'000</b>
Buildings and improvements	7 908
Plant and equipment	550
<b>Total depreciation and amortisation</b>	<b>8 458</b>

All non-current assets, having a limited useful life, are systematically depreciated/amortised over their useful lives in a manner that reflects the consumption of their service potential.

Land is not depreciated.

***Review of accounting estimates***

Assets' residual values, useful lives and amortisation methods are reviewed and adjusted through the stocktake process on an annual basis. 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/amortisation is calculated on a straight-line basis over the estimated useful life of the following classes of assets as follows:

**Office for Recreation, Sport and Racing**  
**Notes to and forming part of the Financial Statements**  
*for the year ended 30 June 2019*

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**3.3. Depreciation and amortisation (continued)**

<b>Class of asset</b>	<b>Useful life (years)</b>
Buildings and Improvements	5 - 105
Furniture and fittings	5
Other equipment (including Sports Equipment)	3 - 25
IT equipment	3 - 5
Other Intangibles	3 - 5
Leasehold improvements	Life of lease

**3.4. Other expenses**

	<b>2019</b>
	<b>\$'000</b>
Rates and levies	66
Other - Shared Services SA	31
<b>Total other expenses</b>	<b>97</b>

**4. Income**

**4.1. Net revenues from SA Government**

	<b>2019</b>
	<b>\$'000</b>
<b>Revenues from SA Government</b>	
Appropriations from Consolidated Account pursuant to the <i>Appropriation Act</i>	75 780
Other revenue from SA Government	83
<b>Total revenues from SA Government</b>	<b>75 863</b>
<b>Net revenues from SA Government</b>	<b>75 863</b>

***Appropriations***

Appropriations are recognised on receipt.

Total revenues from Government consist of \$57.987 million for operational funding and \$17.876 million for capital projects.

**4.2. Fees and charges**

	<b>2019</b>
	<b>\$'000</b>
Rental income	837
Fees for services	10
Registration fees	5
Sale of goods	4
Other fees and charges	1
<b>Total fees and charges</b>	<b>857</b>

**Office for Recreation, Sport and Racing**  
**Notes to and forming part of the Financial Statements**  
*for the year ended 30 June 2019*

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**4.3. Commonwealth grants**

	2019
	\$'000
Grants	
Commonwealth revenue	83
<b>Total Commonwealth grants</b>	<b>83</b>

Grants which have conditions of expenditure still to be met at reporting date were nil.

**4.4. Other grants**

	2019
	\$'000
Intra government transfer	4 100
Other	1 411
<b>Total other grants</b>	<b>5 511</b>

Intra government transfers are recognised on receipt.

**4.5. Resources received free of charge**

	2019
	\$'000
Services received free of charge - Shared Services SA	31
<b>Total resources received free of charge</b>	<b>31</b>

**4.6. Net loss from the disposal of property, plant and equipment**

	2019
	\$'000
<b>Land, buildings and improvements</b>	
Proceeds from disposal	31
Less net book value of assets disposed	(55)
<b>Net (loss) from disposal of buildings and improvements</b>	<b>(24)</b>
 <b>Plant and equipment</b>	
Proceeds from disposal	19
Less net book value of assets disposed	(17)
<b>Net gain from disposal of plant and equipment</b>	<b>2</b>
 Proceeds from disposal	50
Less net book value of assets disposed	(72)
<b>Total net (loss) from disposal of non-current assets</b>	<b>(22)</b>

**Office for Recreation, Sport and Racing**  
**Notes to and forming part of the Financial Statements**  
*for the year ended 30 June 2019*

**4.7. Other Income**

	<b>2019</b>
	<b>\$'000</b>
Refunds	105
Sponsorship	43
Grassroots Football, Cricket, Netball Facilities programs - funding	1 000
Other	528
<b>Total other income</b>	<b>1 676</b>

**5. Non-financial assets**

**5.1. Property, plant and equipment**

	<b>2019</b>
	<b>\$'000</b>
<b>Land, buildings and improvements</b>	
Land at fair value	104 598
Buildings & improvements at fair value	306 286
Accumulated depreciation at the end of the period	(139 507)
<b>Total land, buildings and improvements</b>	<b>271 377</b>
<b>Plant and equipment</b>	
Plant and equipment at cost (deemed fair value)	4 290
Accumulated depreciation at the end of the period	(2 117)
<b>Total plant and equipment</b>	<b>2 173</b>
<b>Work in progress</b>	
Work in progress at cost	1 970
<b>Total work in progress</b>	<b>1 970</b>
<b>Total property, plant and equipment</b>	<b>275 520</b>

Property, plant and equipment with a value equal to or in excess of \$10 000 is capitalised, otherwise it is expensed.

Property, plant and equipment is recorded at fair value. Details about the office's approach to fair value is set out in note 11.2.

**Reconciliation 2018-19**

	<b>Land, buildings and improvements</b>	<b>Plant and equipment</b>	<b>Work in progress</b>	<b>Total</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>2019</b>				
<b>Carrying amount at 1 July 2018</b>	-	-	-	-
Acquisitions	193	493	2 056	2 742
Disposals	(55)	(17)	-	(73)
Depreciation and amortisation	(7 908)	(550)	-	(8 458)
Transfer from works in progress	210	47	(257)	-
Transfers in as a result of administrative restructure	278 937	2 200	171	281 309
<b>Carrying amount at 30 June 2019</b>	<b>271 377</b>	<b>2 173</b>	<b>1 970</b>	<b>275 520</b>

**Office for Recreation, Sport and Racing**  
**Notes to and forming part of the Financial Statements**  
*for the year ended 30 June 2019*

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**6. Financial assets**

**6.1. Cash and cash equivalents**

	<b>2019</b>
	<b>\$'000</b>
Deposits with the Treasurer	19 211
Other short-term deposits	51
<b>Total cash and cash equivalents</b>	<b>19 262</b>

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

**6.2. Receivables**

	<b>2019</b>
	<b>\$'000</b>
<b>Current</b>	
<b>Trade Receivables</b>	
From government entities	42
From non-government entities	3 021
<b>Total trade receivables</b>	<b>3 063</b>
Prepayments	26
<b>Total current receivables</b>	<b>3 089</b>
<b>Non-current</b>	
Prepayments	34
Receivables	1
<b>Total non-current receivables</b>	<b>35</b>
<b>Total receivables</b>	<b>3 124</b>

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.

**Office for Recreation, Sport and Racing**  
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**7. Liabilities**

Employee benefits liabilities are disclosed in note 2.4.

**7.1. Payables**

	<b>2019</b>
	<b>\$'000</b>
<b>Current</b>	
Trade payables	115
Accrued expenses	5 837
Employment on-costs	162
GST payable	1
<b>Total current payables</b>	<b>6 115</b>
<b>Non-current</b>	
Employment on-costs	162
<b>Total non-current payables</b>	<b>162</b>
<b>Total payables</b>	<b>6 277</b>

Payables and accruals are raised for all amounts owing but unpaid. Sundry 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.

The net amount of GST recoverable from the ATO is included as part of payables.

***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 is discharged.

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 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 been assessed as 41% and the average factor for the calculation of employer superannuation cost on-costs has been assessed as 9.8%. These rates are used in the employment on-cost calculation.

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**7.2. Provisions**

	2019 \$'000
<b>Current</b>	
Provision for workers compensation	23
<b>Total current provisions</b>	<b>23</b>
<b>Non-current</b>	
Provision for workers compensation	36
<b>Total non-current provisions</b>	<b>36</b>
<b>Total provisions</b>	<b>59</b>

	2019 \$'000
<b>Provision for workers compensation movement</b>	
Net transfer form administrative restructures	80
(Decrease) in provision recognised	(21)
<b>Carrying amount at the end of the period</b>	<b>59</b>

***Provision for workers compensation***

A provision has been reported to reflect unsettled workers compensation claims. The workers compensation provision is based on an actuarial assessment of the outstanding liability as at 30 June 2019 provided by a consulting actuary engaged through the Office of the Commissioner for the Public Sector. The provision is for the estimated cost of ongoing payments to employees as required under current legislation.

The office is responsible for the payment of workers compensation claims.

**7.3. Other liabilities**

	2019 \$'000
<b>Current</b>	
Unearned income	1 516
<b>Total current other liabilities</b>	<b>1 516</b>
<b>Total other liabilities</b>	<b>1 516</b>



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**8. Other disclosures**

**8.1. Cash flow**

Cash flows are included in the Statement of Cash Flows are exclusive of GST. 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 of the Department of the Premier and Cabinet, not the office.

	<b>2019</b>
	<b>\$'000</b>
<b>Reconciliation of cash and cash equivalents at the end of the reporting period</b>	
Cash and cash equivalents disclosed in the Statement of Financial Position	19 262
<b>Balance as per the Statement of Cash Flows</b>	<b>19 262</b>
<b>Reconciliation of net cash provided by / (used in) operating activities to net cost of providing services</b>	
Net cash provided by / (used in) operating activities	21 632
Less revenues from SA Government	(75 863)
<b>Add / (less) non-cash items</b>	
Depreciation and amortisation expense	(8 458)
Resources received free of charge	31
Gain/(loss) on disposal of property, plant and equipment	(22)
Other expenses	(31)
<b>Movement in assets and liabilities</b>	
Increase/(decrease) in receivables	2 879
(Increase)/decrease in payables	(3 577)
(Increase)/decrease in employee benefits	(450)
(Increase)/decrease in provisions	(59)
(Increase)/decrease in other liabilities	(1 482)
<b>Net cost of providing services</b>	<b>(65 400)</b>

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## **9. Changes in accounting policy**

### **9.1. Treasurer's Instructions (Accounting Policy Statements)**

On 22 March 2019 the *Treasurer's Instructions (Accounting Policy Statements) 2019* were issued by the Treasurer under the *Public Finance and Audit Act 1987*. The Accounting Policy Statements replaced the following Accounting Policy Frameworks:

- Purpose and Scope
- General Purpose Financial Statements Framework
- Asset Accounting Framework
- Financial Asset and Liability Framework
- Income Framework
- Definitions.

The new Accounting Policy Statements have largely been prepared on a no-policy change basis. Changes that impact on these financial statements are:

- removal of the additional requirement to report transactions with the SA Government.
- removal of the additional requirement to report a statement of equity for administered items.
- increasing the bands from \$10,000 to \$20,000 for employee and board member reporting.

These changes, however, do not impact on the amounts reported in the financial statements.

The Accounting Policy Statements also set out requirements in relation to Accounting Standards and Statements not yet effective. This is further discussed in note 10.3.

## **10. Outlook**

### **10.1. Unrecognised contractual commitments**

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

#### **Capital commitments**

	<b>2019</b>
	<b>\$'000</b>
Within one year	2 298
Later than one year but not longer than five years	634
<b>Total capital commitments</b>	<b>2 932</b>

The office capital commitments predominantly relate to the Wind Tunnel construction at Adelaide Super Drome and the SA Aquatic & Leisure Centre.

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**10.1. Unrecognised contractual commitments (continued)**

**Expenditure commitments**

	<b>2019</b>
	<b>\$'000</b>
Within one year	3 256
Later than one year but not longer than five years	4 135
<b>Total expenditure commitments</b>	<b>7 391</b>

The office expenditure commitments predominantly relate to the management of the SA Aquatic & Leisure Centre and the Parks Community Centre.

**Operating lease commitments**

**Commitments in relation to operating leases contracted for at the reporting date but not recognised as liabilities are payable as follows:**

	<b>2019</b>
	<b>\$'000</b>
Within one year	126
Later than one year but not longer than five years	64
<b>Total operating lease commitments</b>	<b>190</b>

Representing:

Non-cancellable operating leases	190
<b>Total operating lease commitments</b>	<b>190</b>

At the reporting date, the office's operating leases are for Sports Museum and motor vehicles.

- Sports Museum accommodation is leased from Knight Frank Australia Pty Ltd. The rental amount is based on floor space and the time period of the lease, with the rental rate reviewed taking into account movements in market rental values. Rental is payable in advance.
- Motor vehicle leases are non-cancellable, with rental payments monthly in arrears. No contingent rental provisions exist within the lease agreements and no options exist to renew the leases at the end of their term.

**10.2. Contingent assets and liabilities**

The office is not aware of any contingent assets or liabilities.

**10.3. Impacts of standards and statements not yet effective**

The office has assessed the impact of new and changed Australian Accounting Standards Board Standards and Interpretations not yet effective.

*Treasurer's Instructions (Accounting Policy Statements) 2019* issued by the Treasurer on 22 March 2019 are effective for 2018-19 reporting period and are addressed below in relation to Standards not yet effective and in note 9.1. There are no Accounting Policy Statements that are not yet effective.

The material impacts on the office are outlined below.

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**10.3. Impacts of standards and statements not yet effective (continued)**

**AASB 15 – Revenue from Contracts with Customers and AASB 1058 – Income of Not for Profit Entities**

The office will adopt AASB 15 – Revenue from Contracts with Customers and AASB 1058 – Income of Not for Profit Entities from 1 July 2019.

**Objective**

AASB 15 introduces a 5-step approach to revenue recognition. The objective of AASB 15 is that recognition of revenue depicts the transfer of promised goods or services to customers in an amount that reflects the consideration to which an entity expects to be entitled in exchange for those goods or services. It provides extensive guidance as to how to apply this revenue recognition approach to a range of scenarios. AASB 15 – Revenue from Contracts replaces AASB 111 – Construction Contracts and AASB 118 – Revenue.

AASB 1058 introduces consistent requirements for the accounting of non-reciprocal transactions by not-for-profit entities, in conjunction with AASB 15. These requirements closely reflect the economic reality of not-for-profit entity transactions that are not contracts with customers. AASB 1058 replaces parts of AASB 1004 – Contributions.

Adopting AASB 15 and AASB 1058 is expected to have no material impact on the timing of recognition of revenue by the office.

**Related accounting policies**

*The Treasurer's Instructions (Accounting Policy Statements) 2019* sets out key requirements that the office must adopt for the transition to AASB 15 – Revenue from Contracts with Customers and AASB 1058 – Income of Not for Profit Entities. These requirements include that the office will:

- apply AASB 15 and AASB 1058 retrospectively. The cumulative effect of initially applying the Standards will be recognised at 1 July 2019. Comparatives will not be restated.
- not apply the AASB 15 and the AASB 1058 completed contracts practical expedient.
- apply the AASB 15 practical expedient for all contract modifications that occur before the date of initial application.

*The Treasurer's Instructions (Accounting Policy Statements) 2019* also sets out requirements for on-going application. These requirements include that the office will:

- apply, where permitted, the short-term licences recognition exemption.
- adopt \$15,000 as the threshold to determine whether a licence is a licence for which the transaction price is of low value and will apply the low value licence recognition exemption for all low value licences.
- not recognise volunteer services when the services would not have been purchased if they had not been donated.

**AASB 16 – Leases**

The office will adopt AASB 16 – Leases from 1 July 2019.

**Objective**

AASB 16 sets out a comprehensive model for lease accounting that addresses recognition, measurement, presentation and disclosure of leases. The outcome will be that lease information disclosed will give users of financial statements a basis to assess the effect that leases have on the financial position, financial performance and cash flows of an entity. AASB 16 Leases replaces AASB 117 Leases and Interpretation 4 Determining whether an Arrangement contains a Lease, Interpretation 115 Operating Leases – Incentives and Interpretation, and Interpretation 127 Evaluating the Substance of Transactions Involving the Legal Form of a Lease.

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**10.3. Impacts of standards and statements not yet effective (continued)**

***Impact on 2019-20 financial statements***

The office has assessed the estimated impact on the Statement of Financial Position of adopting AASB 16 with the transition requirements mandated by the *Treasurer's Instructions (Accounting Policy Statements)*.

AASB 16 requires lessees to recognise assets and liabilities for all leases, not subject to a recognition exemption or scoped out of the application of AASB 16. Applying AASB 16 will result in leases previously classified as operating leases having right-of-use assets and related lease liabilities being recognised in the Statement of Financial Position for the first time. Lease incentive liabilities previously recognised will be written off against the right-of-use assets or retained earnings depending on the nature of the incentive.

AASB 16 is expected to have an immaterial impact on the Statement of Financial Position. The office has estimated the impact of this change and the results as at 1 July 2019.

The estimated impact is based on applying AASB 16's transition approach to those leases identified as leases by the office prior to 1 July 2019. The incremental borrowing rates applied to estimate the lease liability were SAFA's interest rates for principal and interest loans to SA Government agencies.

On transition, for leases previously accounted for as operating leases with a remaining lease term of less than 12 months and for leases of low-value assets the office has applied the optional exemptions to not recognise the leases liability and right-of-use assets but to account for the lease expense on a straight-line basis over the remaining lease term. There is an exception for motor vehicle leases, where Treasurer's approval has been granted not to apply this exemption to leases with a term remaining of less than 12 months.

The estimated impact is set out below.

	<b>as at 1 July 2019 \$'000</b>
<b>Assets</b>	
Right-of-use assets	192
<b>Liabilities</b>	
Lease liabilities	147
<b>Net impact on equity</b>	<b>45</b>

AASB 16 will also impact on the Statement of Comprehensive Income. The operating lease expense previously included in supplies and services will mostly be replaced with:

- a depreciation expense that represents the use of the right-of-use asset; and
- borrowing costs that represent the cost associated with financing the right-of-use asset.

The estimated impact on 2019-20 Statement of Comprehensive Income is set out below.

	<b>2020 \$'000</b>
Depreciation and amortisation	94
Supplies and services	(93)
Borrowing costs	2
<b>Net impact on net cost of providing services</b>	<b>3</b>

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**10.3. Impacts of standards and statements not yet effective (continued)**

The amounts disclosed are current estimates only. The office is continuing to refine its calculations of lease assets and liabilities for 2019-20 financial reporting purposes and expects that these figures will change. This includes accounting for non-lease components and clarifying lease terms and treatment of contractual rent increases.

***Related accounting policies***

The *Treasurer's Instructions (Accounting Policy Statements) 2019* sets out key requirements that the office must adopt for the transition from AASB 117 Leases to AASB 16 Leases. These requirements include that the office will:

- apply AASB 16 retrospectively. The cumulative effect of initially applying the Standard will be recognised at 1 July 2019. Comparatives will not be restated.
- only apply AASB 16 to contracts that were previously identified as containing a lease applying AASB 117 and related interpretations.
- not transition operating leases for which the lease term ends before 30 June 2020.

The *Treasurer's Instructions (Accounting Policy Statements) 2019* also sets out requirements for on-going application. These requirements include that office will:

- not apply AASB 16 to leases of intangible assets.
- adopt \$15,000 as the threshold to determine whether an underlying asset is a low value asset and must apply the low value asset recognition exemption to all low value assets.
- apply the short-term leases recognition exemption for all classes of underlying asset.
- separate non-lease components from lease components.
- adopt the revaluation model, where permitted.
- where required, apply the relevant lessee's incremental borrowing rate published by the Department of Treasury and Finance.
- on initial recognition not record at fair-value leases that have significantly below-market terms and conditions principally to enable the office to further its objectives, unless they have already been recorded at fair-value prior to 1 July 2019.

**10.4. Events after the reporting period**

There are no significant events that require additional disclosure.

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## **11. Measurement and risk**

### **11.1. Long service leave liability - measurement**

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

The actuarial assessment performed by the Department of Treasury and Finance has provided a basis for the measurement of long service leave and is based on actuarial assumptions on expected future salary and wage levels, experience of employee departures and periods of service. These assumptions are based on employee data across government.

AASB 119 *Employee Benefits* requires the use of the yield on long-term Commonwealth Government bonds as the discount rate in the measurement of the long service leave liability. The yield on long-term Commonwealth Government bonds for 2019 is 1.25%.

The actuarial assessment performed by the Department of Treasury and Finance used a salary inflation rate of 4% for long service leave liability.

The non-current portion of long service leave reflects the estimate of leave to be taken in greater than 12 months.

### **11.2. Fair value**

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.

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

Non-current tangible assets are initially recorded at cost or at the value of any liabilities assumed, plus any incidental cost involved with the acquisition.

Where assets are acquired at no value, or minimal value, they are recorded at fair value in the Statement of Financial Position. However, if the assets are acquired at no or nominal value 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***

Property, plant and equipment are subsequently measured at fair value after allowing for accumulated depreciation.

Non-current tangible assets are valued at fair value and revaluation of non-current assets or a group of assets is only performed when the fair value at the time of acquisition is greater than \$1.5 million and estimated useful life is greater than three years.

Revaluation is undertaken on a regular cycle as detailed below. 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.

Any accumulated depreciation as at the revaluation date is eliminated against the gross carrying amounts of the assets and the net amounts are restated to the revalued amounts of the asset.

#### ***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:

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**11.2. Fair value (continued)**

- 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 2 fair value hierarchy levels.

***Fair value classification – non-financial assets at 30 June 2019***

	<b>Note</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Total</b>
		<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Recurring fair value measurements</b>				
Land, buildings and improvements	5.1	104 598	166 779	271 377
Plant and equipment	5.1	-	2 173	2 173
<b>Total recurring fair value measurements</b>		<b>104 598</b>	<b>168 952</b>	<b>273 550</b>
<b>Total</b>		<b>104 598</b>	<b>168 952</b>	<b>273 550</b>

***Land and buildings***

An independent valuation of land and buildings was performed by Certified Practising Valuers from M3property Strategist, Australian Valuation Solution and Opteon Property Group, and verified by the State Valuation Office as at 1 July 2015.

Fair value of land has been determined using the market approach. The valuation was based on recent market transactions for similar land in the area and includes adjustment for factors specific to the land such as size and location. For land classified as restricted in use an adjustment was applied to reflect the restriction.

The fair value of buildings was determined using current replacement cost, due to there not being an active market. The current replacement cost considered the need for ongoing provision of government services, specialised nature and restricted use of the assets, their size, condition and location.

The valuation used estimates about construction materials that would be required to replace the buildings, information about current construction costs were derived from building costs guides / internal records such as recent tender documents, construction invoices etc. and the estimated useful life due to age and condition of the building.

***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 three years and twenty five years. Plant and equipment has not been revalued in accordance with APS 116.D. The carrying value of these items are deemed to approximate fair value.



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**11.2. Fair value (continued)**

***Reconciliation of level 3 recurring fair value measurement as at 30 June 2019***

	Land buildings and improvements \$'000	Plant and equipment \$'000	Total \$'000
<b>Opening balance at the beginning of the period</b>	-	-	-
Acquisitions	193	493	686
Disposals	(24)	(17)	(41)
Transfer from works in progress	210	47	257
Acquisitions through administrative restructures	174 308	2 200	176 508
<b>Gains/(losses) for the period recognised in net result:</b>			
Depreciation	(7 908)	(550)	(8 458)
<b>Total gains/(losses) recognised in net result</b>	<b>(7 908)</b>	<b>(550)</b>	<b>(8 458)</b>
<b>Carrying amount at the end of the period</b>	<b>166 779</b>	<b>2 173</b>	<b>168 952</b>

**11.3. Financial instruments**

***Financial risk management***

Risk management is managed by the office's corporate services section. Risk management policies are in accordance with the Risk Management Policy Statement 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 the Department of Treasury and Finance 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.

Refer to note 7.1 for further information.

***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.

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**11.3 Financial instruments (continued)**

Category of financial asset and financial liability	Note	2019 Carrying amount / fair value \$'000	2019 Contractual maturities		
			Within 1 year \$'000	1-5 years \$'000	More than 5 years \$'000
<b>Financial assets</b>					
Cash and cash equivalents	6.1	19 262	19 262	-	-
Receivables	6.2	3 063	3 063	-	-
<b>Total financial assets</b>		<b>22 325</b>	<b>22 325</b>	-	-
<b>Financial liabilities</b>					
Payables	7.1	5 952	5 952	-	-
Unearned income	7.3	1 516	1 516	-	-
<b>Total financial liabilities</b>		<b>7 468</b>	<b>7 468</b>	-	-

***Receivables and payables***

The receivable and payable amounts disclosed here exclude amounts relating to statutory receivables and payables (e.g. Commonwealth, State and Local Government taxes, fees and charges; Auditor-General's Department audit fees). In government, certain rights to receive or pay cash may not be contractual and therefore, in these situations, the requirements will not apply. Where rights or obligations have their source in legislation such as levies, tax and equivalents, they would be excluded from the disclosure. The standard defines contract as enforceable by law. All amounts recorded are carried at cost (not materially different from amortised cost).

The receivables amount disclosed here excludes prepayments as they are not financial assets. Prepayments are presented in note 6.2.

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**12. Administered items**

	<b>2019</b>
	<b>\$'000</b>
<b>Administered Expenses</b>	
Intra government transfer – Sport & Recreation Fund	4 100
<b>Total administered expenses</b>	<b>4 100</b>
<b>Administered Income</b>	
Advances and grants – Sport & Recreation Fund	4 100
<b>Total administered income</b>	<b>4 100</b>
<b>Net result</b>	<b>-</b>

	<b>2019</b>
	<b>\$'000</b>
<b>Administered Current Assets</b>	
Cash and cash equivalents	
Sport & Recreation Fund	3 322
Recreation & Sport Fund	1 544
<b>Total current assets</b>	<b>4 866</b>
<b>Total assets</b>	<b>4 866</b>
<b>Net assets</b>	<b>4 866</b>

<b>Administered Equity</b>	
Retained earnings	
Sport & Recreation Fund	3 322
Recreation & Sport Fund	1 544
<b>Total equity</b>	<b>4 866</b>

	<b>2019</b>
	<b>\$'000</b>
<b>Cash flows from operating activities</b>	
<i>Cash outflows</i>	
Intra government transfer – Sport & Recreation Fund	(4 100)
<b>Cash used in operations</b>	<b>(4 100)</b>
<i>Cash inflows</i>	
Advances and grants – Sport & Recreation Fund	4 100
<b>Cash generated from operations</b>	<b>4 100</b>
<b>Net cash provided by/used in operating activities</b>	<b>-</b>

Cash and cash equivalents at the beginning of the period	
Sport & Recreation Fund	3 322
Recreation & Sport Fund	1 544
<b>Cash and cash equivalents at the end of the period</b>	<b>4 866</b>