



Office of Sport

ANNUAL REPORT 2023/2024

www.sport.nsw.gov.au

Acknowledgement of Country

The Office of Sport acknowledges and celebrates the Traditional Custodians of the lands and waters of NSW where we work, live and play.

We pay our respects to Elders past and present, and recognise their strengths, knowledge, and continuing connection to Country.

Artwork

“Jennebe”

By Jasmin Sarin

Proud Kamilaroi and Jerrinja woman

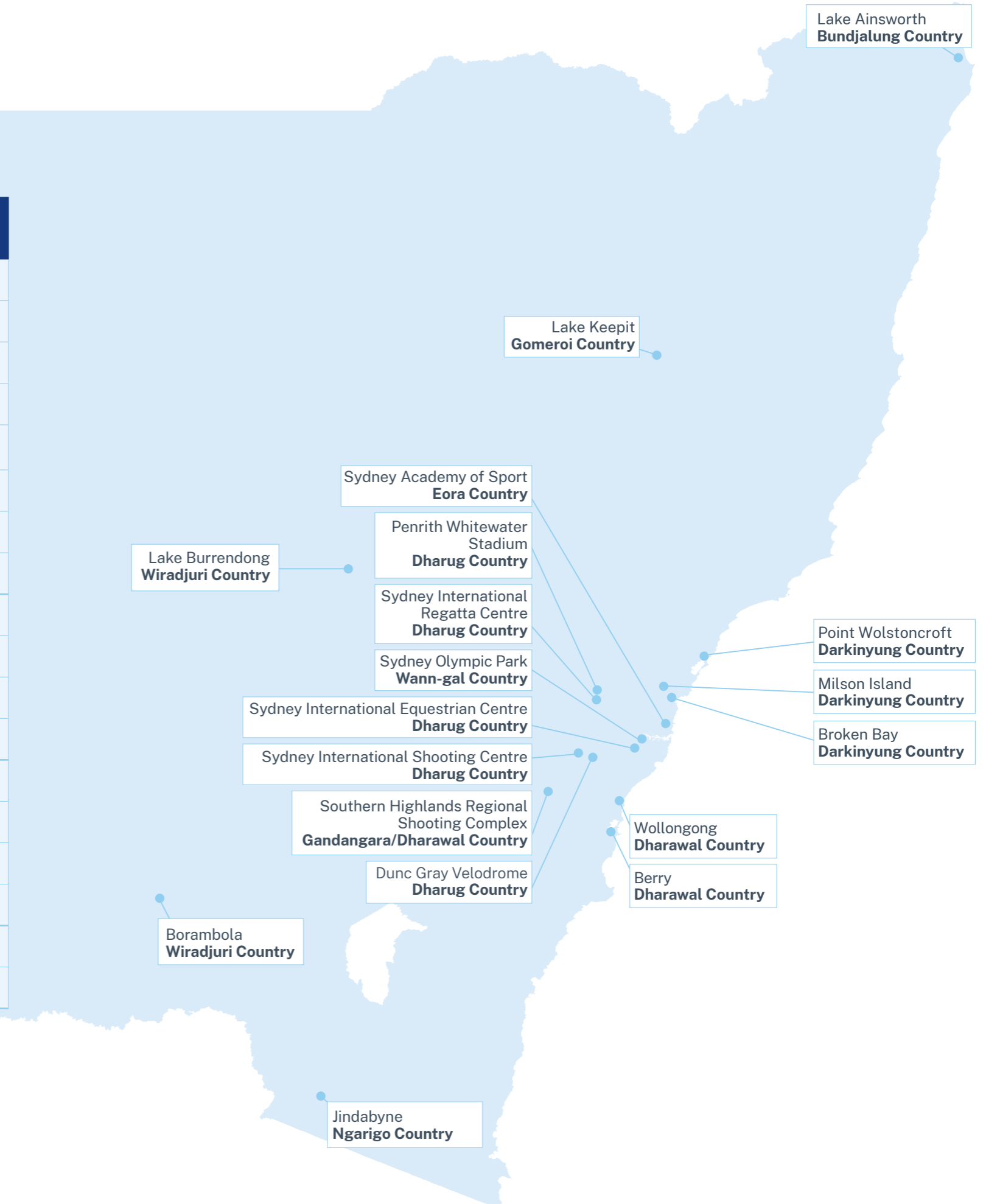
This artwork reflects the importance of sport and physical activity in community. The love of sport brings tens of thousands of Aboriginal and Torres Strait Islander peoples together to reconnect, spectate, play, coach and just enjoy the love of the game. Not only has the involvement of Aboriginal people in sport been a game changer across many codes, it has also led to the spotlighting of cultural and political issues that has seen many changes in this state and country. Sport has always been a major social event in Aboriginal communities and continues to play a greater role in the ongoing recognition of Aboriginal culture and history.

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Our Locations

| | LOCATION | ABORIGINAL NATION |
|---------------------|---|-----------------------------|
| Metropolitan | Sydney International Regatta Centre (Penrith) | Dharug Country |
| | Penrith Whitewater Stadium | Dharug Country |
| | Sydney International Shooting Centre (Cecil Park) | Dharug Country |
| | Sydney International Equestrian Centre (Horsley Park) | Dharug Country |
| | Southern Highlands Regional Shooting Complex (Hill Top) | Gandangara/Dharawal Country |
| | Dunc Gray Velodrome (Bass Hill) | Dharug Country |
| | Sydney Academy of Sport | Eora Country |
| | Sydney Olympic Park | Wann-gal Country |
| Northern | Lake Ainsworth | Bundjalung Country |
| | Point Wolstoncroft | Darkinyung Country |
| | Milson Island | Darkinyung Country |
| | Broken Bay | Darkinyung Country |
| Southern | Berry | Dharawal Country |
| | Borambola | Wiradjuri Country |
| | Jindabyne | Ngarigo Country |
| | Wollongong | Dharawal Country |
| Western | Lake Keepit | Gomerioi Country |
| | Lake Burrendong | Wiradjuri Country |





31 October 2024

The Hon. Steve Kamper MP
Minister for Sport

52 Martin Place
SYDNEY NSW 2000

Dear Minister,

I am pleased to submit the 2023/2024 Annual Report of the Office of Sport to you for presentation to the NSW Parliament.

This report includes the operations and performance of the department, together with the financial statements for the period 1 July 2023 to 30 June 2024.

It has been prepared in compliance with the provisions of the *Annual Reports (Departments) Act 1985* and the *Annual Reports (Departments) Regulation 2015*.

Karen Jones
Chief Executive
Office of Sport

Chief Executive Foreword



This year has been another transformative one for the Office of Sport, marked by significant achievements, new opportunities and a continued commitment to drive positive change across all levels of participation and performance.

The year kicked off with the FIFA Women's World Cup, captivating football audiences across the world, no more so than in Australia. A record-breaking event in more ways than one, the tournament showcased the best talent in women's football with the Matilda's truly exemplifying what it meant to 'play like a girl', inspiring girls, boys, women and men across the nation.

From helping to develop the bid and the following years of planning, through to being on the ground assisting with operations throughout the tournament, the Office's major events team were an integral part of delivering an event that undoubtedly left an indelible mark on Australian sport.

Women's sport remained a hot topic throughout the year and continued to be a key focus area of work for the Office. Development began on the next women in sport strategy, whilst a new \$30 million Level the Playing Field grant program was designed and administered to enable more women and girls to train and compete in a sport in a safe and inclusive environment.

Diversity and inclusion were a huge focus for the Office, both internally and externally. Our Multicultural Plan was launched in line with Harmony Week in March, setting a clear roadmap for the next four years to support our staff and the sector in addressing the needs and interests of people from multicultural communities.

I was also incredibly proud to launch our second Reconciliation Action Plan (RAP) this year. As Chief Executive, and RAP Champion, my goal is for the Office of Sport to cement its place as a leader of reconciliation in the NSW sport and recreation sector. I have been delighted by the progress made in our first Innovate RAP, and this second RAP builds on the connections, trust and confidence that have grown over recent years.

Our centres and venues continued to grow and diversify throughout the year, welcoming more than half a million customers and participants through their doors. Along with school and holiday camps, sport training and numerous community and professional events, our facilities played host to agencies such as the NSW State Emergency Services and NSW Fire and Rescue for their training purposes.

During the reporting year our venues also supported the preparation of athletes selected for the Olympic and Paralympic Games in Paris, in addition to hosting a number of international teams as part of their Olympic preparations. This included Penrith Whitewater Stadium, which we were excited to welcome to our portfolio of venues on July 1 last year.

We also continued our great work across areas such as child safety, integrity and regulation. A major milestone, seven years in the making, to

improve safety in the combat sports sector was achieved following the passing of the Combat Sports Amendment Bill 2024 in the NSW Parliament. The Bill provides important safety reforms in the combat sports sector through improvements to the sports' legislative framework.

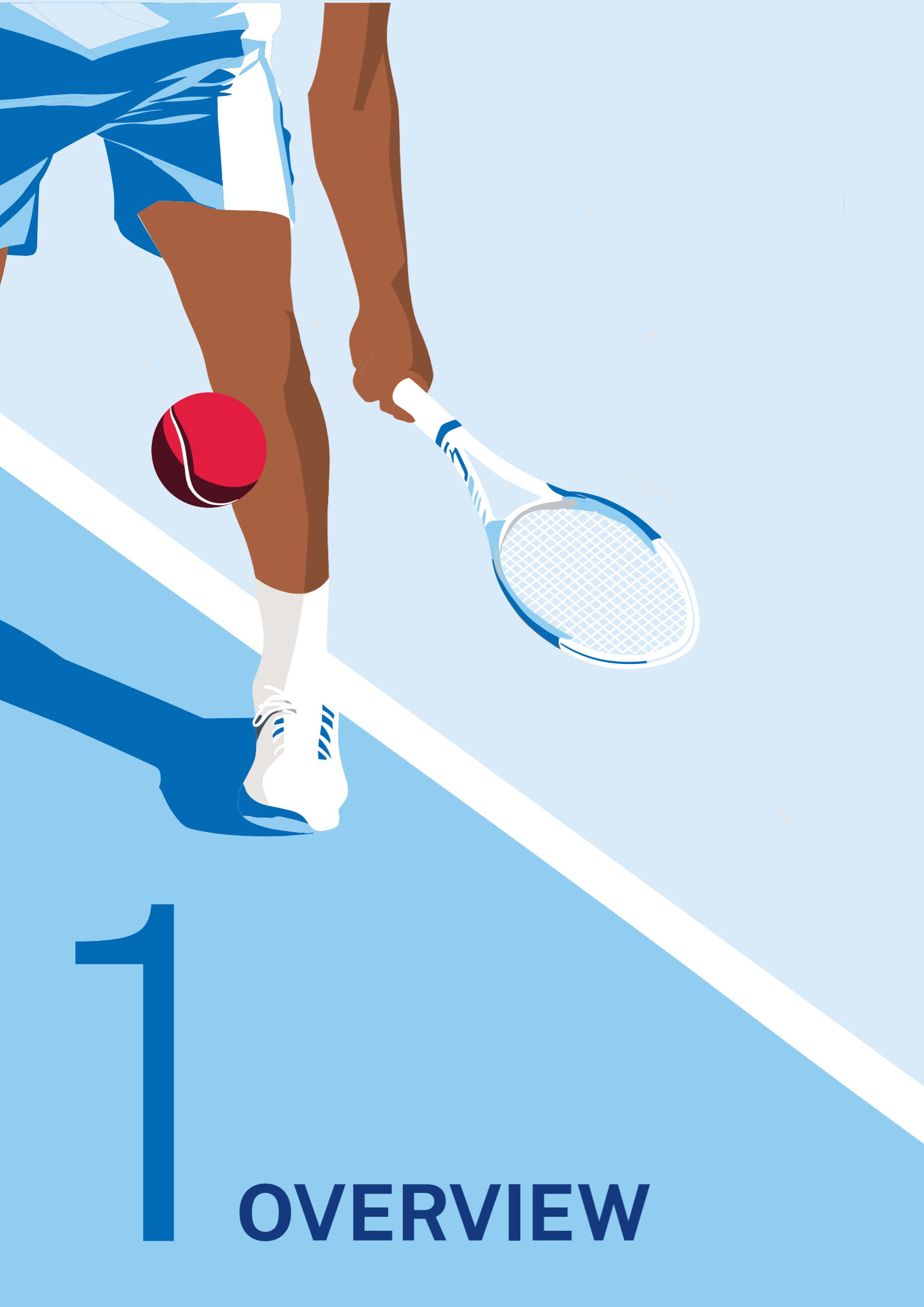
Once again, as I reflect on the year that has been, I am both proud of what we have achieved and excited about what is still yet to come. We have strengthened our partnerships, created inclusive opportunities and fostered the physical and mental wellbeing of our communities, all the while continuing to support and grow our sector.

In just over three weeks the largest sporting event in the world will begin. As we watch the world's best athletes take to the Olympic and Paralympic stage we will once again be reminded of the power of sport to connect and inspire people.

At the Office of Sport, we will look forward to building on this momentum and shaping a brighter future for all through the power of sport.

A handwritten signature in black ink, appearing to read 'Karen Jones'. The signature is fluid and cursive, written over a white background.

Karen Jones
Chief Executive, Office of Sport



1 OVERVIEW

Aims and Objectives

The Office of Sport is the lead NSW Government agency for sport and active recreation. The Office provides the people of NSW the leadership, policies, programs, funding and facilities to maximise the social, health and economic benefits realised through sport and active recreation.

Office of the Chief Executive

The Office of the Chief Executive is responsible for providing audit and risk, corporate planning, and legal assistance and expertise across the organisation. The Group also leads and supports the organisation for all communications, media and marketing support.

Corporate

The Corporate Group is responsible for providing corporate support and services to divisions and entities across the Office, including people and culture, finance, procurement, information management and technology, grants administration, and ministerial support.

Policy and Planning

The Policy and Planning Group is responsible for the development of strategies that are central to the Office and the sport and active recreation sector objectives, working with the sector and other sector partners to improve sustainability and performance.

The Group also enhances participation opportunities and experiences in the sport and active recreation sector through collaborative leadership, industry engagement and partnerships, evidence-based policy, infrastructure planning, regulatory functions and program delivery.

Centres, Venues and Regions

The Centres, Venues and Regions Group is responsible for providing services, program delivery, and support to communities and the sports sector through both staff and the Office's assets, via a network of 10 Sport and Recreation Centres across NSW, five Olympic Sport Venues in Greater Sydney plus one regional sporting complex, and 8 offices across regional NSW.

Management and Structure

Chief Executive, Karen Jones, together with Executive Directors Adam Berry, Kirin Lindop and Cassie Tuckwell form the Core Executive. The Core Executive is the focal group for decision-making and plays a key role in both internal and external policy development as well as the strategic direction of the Office of Sport.

There are 10 Directors that sit below in the next tier of the management structure aligned to their relevant Groups (Office of the Chief Executive, Policy and Planning, Corporate and Centres, Venues and Regions).



KAREN JONES

Chief Executive

As Chief Executive, Karen is responsible for sport policy and strategy, as well as oversight and coordination of sport-related advice, services and facilities across the State.

Karen Jones commenced at the Office of Sport in 2017 as the Executive Director of the Sports Infrastructure Group. In that role Karen oversaw the delivery of sport infrastructure across the state.

Prior to joining the Office of Sport, Karen held senior roles with the Department of Planning and Environment and was involved in the management and assessment of the State's most critical infrastructure projects.



KIRIN LINDOP

Executive Director – Policy and Planning

An executive leader with over 25 years of experience in the sports industry, local and state government across a diversity of areas including strategic thinking, operational management, and leading and engaging people, Kirin Lindop joined the Office of Sport in December 2023.

Kirin is responsible for leading and managing the development of policies and strategies central to the objectives of the Office and the sport and active recreation sector.

Prior to joining the Office, Kirin held senior roles with the 2026 Commonwealth Games, Swimming Australia, Athletics NSW and Cricket NSW.



ADAM BERRY

Executive Director – Centres, Venues and Regions

Adam Berry joined the Office of Sport in June 2022 as Executive Director, Regional Delivery. Adam is responsible for the end-to-end operations and management of the network of 10 sport and recreation centres around NSW, 5 sport venues in Greater Sydney, and the implementation of Regional Sport and Active Recreation Plans.

Adam has extensive experience leading teams providing a broad range of public services in NSW, including policing, social services, community housing, public transport and major infrastructure delivery, operations and maintenance.

Prior to joining the Office of Sport, Adam held senior roles with Transport for NSW and the Roads and Maritime Service.



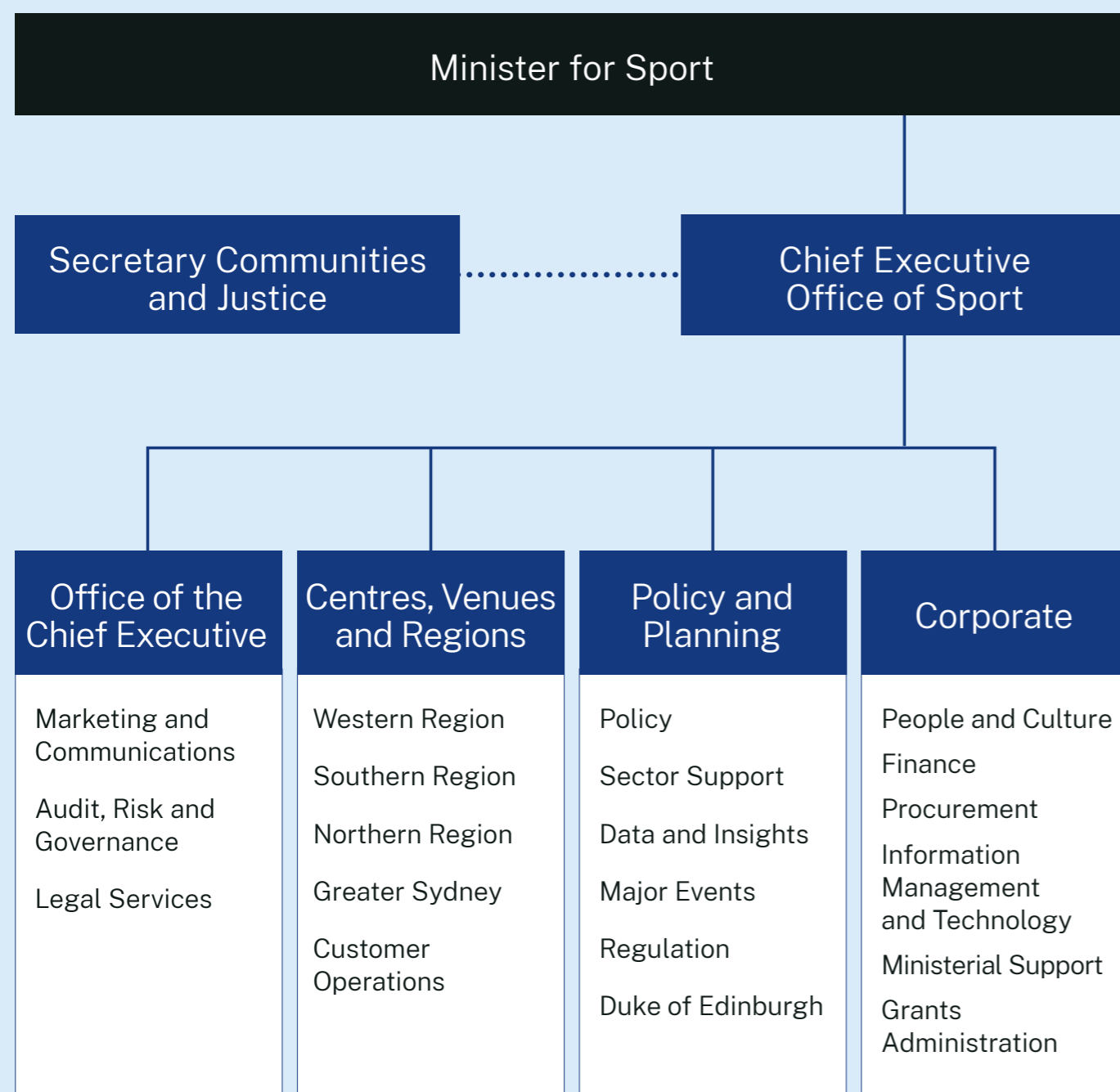
CASSIE TUCKWELL

Executive Director – Corporate

As the Executive Director, Corporate, Cassie is responsible for providing oversight and leadership to the corporate functions within the Office of Sport. Cassie began at the Office of Sport in 2020 as the Director of Human Resources, before taking on the role of Executive Director in early 2024.

With over 25 years in senior roles in the NSW Government, Cassie is a highly skilled human resources and business professional with extensive experience in designing and delivering innovative people and business strategies to drive organisational effectiveness and success. Prior to her employment with the Office of Sport, Cassie's experience included senior roles at the NSW Electoral Commission, State Library of NSW and Transport for NSW.

Office of Sport Structure



..... Reporting relationship

Charter

Agency Structure

The Office of Sport is an executive agency within the Stronger Communities Cluster. The Portfolio brings together NSW Government services aimed at achieving safe, just, inclusive and resilient communities. The Chief Executive is the Accountable Authority of the agency and is responsible to the Minister for Sport.

The Office consists of the following core groups and entities:

- Office of the Chief Executive
- Policy and Planning Group
- Centres, Venues and Regions Group
- Corporate Group
- Combat Sports Authority
- State Sporting Venues Authority.

As of July 1 2024, the Office will undergo a Machinery of Government change and move to the Department of Creative Industries, Tourism, Hospitality and Sport.

Combat Sports Authority

The Combat Sports Authority of NSW (CSA) was established by the *Combat Sports Act 2013* (the Act) and is a NSW Government agency for the purposes of any Act. The Authority consists of 4 to 6 members appointed by the Minister for Sport and one nominee of the Commissioner of Police. The Authority regulates professional and amateur combat sports in NSW, in accordance with the Act, the Combat Sports Regulation 2014 and the CSA's Rules.

The Office has entered into a service level agreement with the Authority to provide administrative and

regulatory support. Roles in the Office have been delegated functions of the Authority, including granting combatant, industry participant and promoter registration, granting combat sport contest permits, and investigating contraventions of the Act, Regulation and Rules.

State Sporting Venues Authority

The State Sporting Venues Authority (SSVA) was established by the *Sporting Venues Authorities Act 2008* to maintain and improve land and facilities. The Office uses the land and facilities under a Service Level Agreement in return for maintenance of facilities.

Reporting

This Annual Report details the activities and performance of the core groups of the Office. The performance of the SSVA and CSA are published in separate annual reports.

Compliance and Governance Structure

The governance framework comprises the frameworks, processes and standards that assist the Office to meet its intended purpose, conform with legislative and other requirements, address risk management and meet the expectations of probity, accountability and transparency. The framework improves performance and efficiency and guides the actions and decisions of all staff.



2 STRATEGY

Our Mission. Building Active Communities

The Office of Sport is the lead NSW Government agency for sport and active recreation. The Office provides industry leadership, policies, programs, funding and facilities to maximise the social, health and economic benefits realised through sport and recreation.

Through its current strategic plan, the Office continues to work towards its mission of building active communities through the key focus areas of participation, places and spaces, sector sustainability and partnerships and investment.

With the current strategic plan coming to the end of its cycle, a review and update of the plan was a key priority during the reporting year. This included extensive consultation with both staff and stakeholders.

The new plan will launch towards the end of 2024 and will reflect alignment with the NSW Government's strategic priorities as well as those of the sports sector, and the opportunities and challenges to be addressed.



Strategic Focus Areas:

Key Highlights 2023/2024



Participation

Everyone in NSW participating in sport and active recreation throughout their whole life.

- The Office partnered with Royal Life Saving NSW to deliver Project Harmony, an initiative to reduce barriers to participation in swimming lessons. The project targeted pre-school aged children from low socio-economic and culturally diverse backgrounds, focusing on collaborations with local governments, pools and community organisations in Western Sydney.
- The Wellbeing Project was established by the Office with the objective of enhancing the mental health and wellbeing of children and young people through the delivery of various programs and initiatives. A key component of the project was the delivery of Youth Mental Health First Aid training to over 130 centre and regional office staff.
- A successful partnership between the Office, Warren Youth Centre and Basketball NSW saw the implementation of a basketball program focused on providing sporting opportunities to youth in remote NSW.



Places and Spaces

Everyone in NSW can access places and spaces for sport and active recreation.

- A new \$30 million Level the Playing Field grant program was designed to enable more women and girls to train and compete in a sport in a safe and inclusive environment. A total of 26 projects were successful in receiving funding, located in 20 different LGAs across NSW.
- Penrith Whitewater Stadium played host to the International Multi-Agency Flood Rescue Symposium led by the NSW State Emergency Service. The Symposium hosted over 220 attendees from a range of Australian and international agencies, with multiple rescue scenarios setup across the Stadium's whitewater channel, flat water and other precinct areas.
- The National Snowsports Training Centre in Jindabyne reached completion and was officially opened in June, with all aspects of the Centre fully operational. The Centre includes indoor acro facilities, a high-performance strength and conditioning gym, administration areas, athlete lounge and learning areas, and an outdoor jump park with two airbag landings.



Sector Sustainability

The sector continues to grow sport and active recreation across NSW.

- In line with the additional funding committed by the NSW Government for recognised State Sporting Organisations and State Sporting Organisations for People with Disabilities (SSOs / SSODs), the Office executed and completed an extensive consultation process with SSOs and SSODs on the redesign of the Organisational Support Program.
- On the back of the success of the winter Shoosh for Kids campaign, the Office introduced a summer campaign to further promote the message of positive spectator behaviour all year round. Close to 200 new clubs, associations and local sport and recreation centres signed up across the winter and summer campaigns, joining SSOs and existing organisations from previous years.
- The Combat Sports Amendment Bill 2024 was passed in April in the NSW Parliament. The Bill provides important safety reforms in the combat sports sector through improvements to the sports' legislative framework.



Partnership and Investment

Partnerships and investment in sport and active recreation that maximises the value for everyone in NSW.

- The Office supported the operational planning and delivery of the FIFA Women's World Cup™ 2023. Along with supporting the 11 matches in NSW, the Office was involved in the variety of ancillary events including team welcomes, open training sessions and public viewing sites. The tournament far exceeded expectations with records broken in ticket sales, volunteers, broadcast audience and online streaming.
- The Office partnered with Netball NSW to host a workshop that aimed to unlock the enormous opportunities for brands and netball athletes to leverage their impact in the lead up to the Netball World Cup on home soil in 2027. The audience included current NSW Swifts and Giants players, coaches, Netball NSW and Netball Australia staff and board members, and corporate partners.
- In partnership with Football Australia, the Office hosted the Winning Playbook forum, which examined key trends driving innovation in women's sport. The forum was part of the NSW Government's NSW Football Legacy program.

3



OPERATIONS AND PERFORMANCE

Participation

Participation in sport and active recreation plays a crucial role in promoting social cohesion, fostering community health and wellbeing, and encouraging personal growth.

The Office works to create and promote inclusive and accessible opportunities for all individuals,

broadening people's understanding of participation and adapting to emerging trends. It aims to ensure more people in NSW can take part in sport and active recreation and participate throughout their whole life.

This is achieved through designing and implementing initiatives that increase opportunities to participation, understanding how changing demographics and lifestyles alter the way everybody participates, and working to drive alignment of pathways with key stakeholders and partners.



Participation Initiatives and Support

Active Kids Voucher Program

The Active Kids voucher program launched in 2018 with the objective of providing parents of eligible children with vouchers to contribute to the cost of sport and active recreation activities.

On 16 June 2023, the NSW Government announced an interim extension for Active Kids until 31 January 2024, with a \$50 Active Kids voucher available for all school aged children listed on a valid Medicare card. Further to this, it was also announced that from February 2024, the Active Kids program would merge with the Creative Kids program and become means tested.

From 1 July 2023 through to 31 January 2024, 673,912 vouchers were downloaded and 514,963 vouchers redeemed. This equates to over \$25 million in savings for NSW families and support for the sports sector in the reported financial year.

Over the life of the voucher program, 5.96 million vouchers were redeemed, delivering around \$566 million in cost-of-living savings for NSW families.

The merged Active and Creative Kids program began on February 1, 2024, and is now administered by the Department of Customer Service. It continues to support families who need assistance the most with participation costs for their children's active and creative activities.

First Lap Voucher Program

The First Lap program continued to make water safety education more accessible for NSW families in 2023/2024.

From 1 July 2023, parents, guardians and carers of preschool-aged children (aged 3 to 6) who were not enrolled in school could access a \$50 voucher to contribute towards the cost of swimming lessons – a reduction in value from \$100 in the previous financial year.

During the 2023/2024 financial year, 101,945 vouchers were downloaded and 73,173 vouchers

redeemed. This equates to over \$3.6 million in savings for NSW families and support for the swimming sector in the reported financial year.

The First Lap voucher program ceased operating at the end of the 2023/2024 financial year, with the Government committing to the development of a new \$6 million water safety program for delivery across the next two financial years.

Across its two and half years of operation, the First Lap program delivered over \$30 million in cost-of-living savings for NSW families.

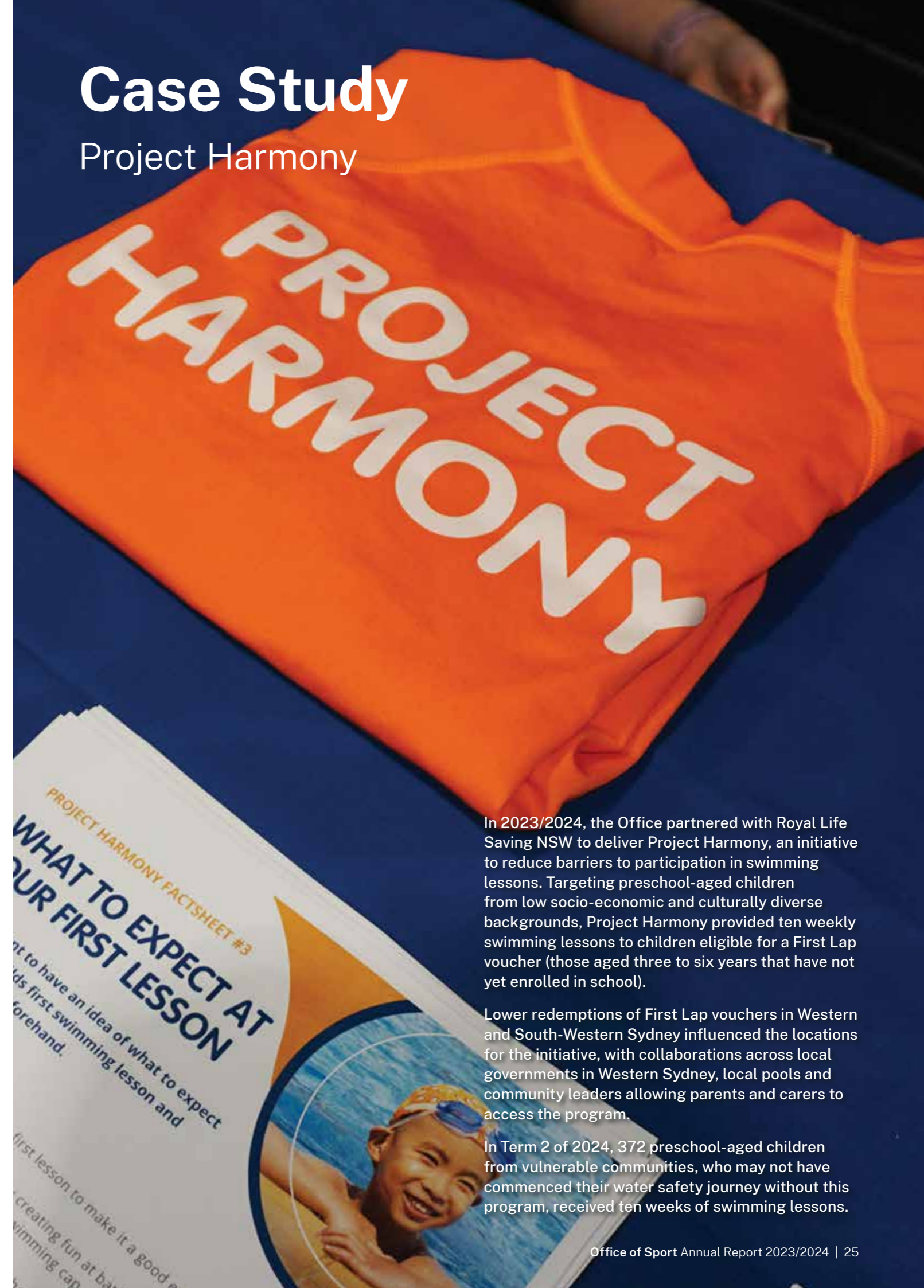
Disability Sport Support

Throughout 2023/2024, the Office supported the participation and inclusion of people with disability in sport and recreation through:

- Funding of \$1.5 million for local sport and infrastructure initiatives for people with disability to get active. This included 29 projects specifically focused on supporting people with disability, of which 17 projects were specifically aimed at addressing barriers to participation at local sport clubs. Sixteen SSOs and SSODs also received funding (\$450,000) to deliver programs to support people with disability.
- Provision of services and spaces at our centres and venues to support the delivery of specialist programs, activities and events for disability groups and individuals.
- Partnerships with local stakeholders in regional areas. This included the delivery of six community sport and recreation programs to support people with disability remain active and connected.
- Collaborations with Sport NSW to raise awareness and support programs and events that encourage participation and inclusion by people with disability.
- The upgrade of accessibility features in the Office of Sport's centres and facilities and supporting the application of inclusive design principles for Office administered infrastructure grant programs.
- Provision of education programs and opportunities to train the Office's centre and venue staff to deliver disability and/or modified sport programs, positively influence understanding of people with disability and create supportive environments for people with disability to engage in sport.

Case Study

Project Harmony



In 2023/2024, the Office partnered with Royal Life Saving NSW to deliver Project Harmony, an initiative to reduce barriers to participation in swimming lessons. Targeting preschool-aged children from low socio-economic and culturally diverse backgrounds, Project Harmony provided ten weekly swimming lessons to children eligible for a First Lap voucher (those aged three to six years that have not yet enrolled in school).

Lower redemptions of First Lap vouchers in Western and South-Western Sydney influenced the locations for the initiative, with collaborations across local governments in Western Sydney, local pools and community leaders allowing parents and carers to access the program.

In Term 2 of 2024, 372 preschool-aged children from vulnerable communities, who may not have commenced their water safety journey without this program, received ten weeks of swimming lessons.

- Utilisation of internal and external communication channels to raise awareness of sporting achievements by people with disability. This included the 2023 Powerchair Football World Cup, and the lead in to the 2024 Paris Paralympic Games.
- Continuing to review and update internal and external policies and operational guides to enhance participation by people with disability in sport and active recreation at our venues.
- Encouraging participation in programs including the Duke of Edinburgh program where 372 participants from 167 awards centres undertaking their bronze, silver, and gold awards self-identified as having a disability, representing approximately 2% of overall participants.

CENTRES AND VENUES

Across the year, the Office's sport and recreation centres and Olympic venues were utilised for programs and events catering to disability groups with diverse needs, including groups such as Wheelchair Sport NSW/ ACT, the Disability Trust, Cerebral Palsy Alliance, Down Syndrome NSW, Blind Sport NSW, and Amputee NSW.

- Point Wolstoncroft hosted a five-day Deaf Camp for 113 people in May 2024
- Sydney Academy of Sport hosted a four-day holiday camp for youth with limb loss or limb difference and a winter weekend camp for 40 people with down syndrome. Participants participated in archery, kayaking, games, damper making, creative activities, initiatives, and nighttime activities such as disco and games nights.
- Disabled Winter Sports Australia continued to base its snow sport programs at Jindabyne Sport and Recreation Centre during the winter season, whilst Cerebral Palsy Alliance ran several programs including its annual Krazy Kosci Climb in February.
- Sydney International Regatta Centre (SIRC) supported Sailability NSW to offer sailing programs for people of all abilities, including 'come and try' days on weekends. Overall, they supported 362 participants at the local Sailability branch to enjoy sailing around the warmup lake.

- Sydney International Equestrian Centre (SIEC) continued to host the Riding for the Disabled Association (NSW) annual State Dressage Championships, Gymkhana & Mounted Games. Riders of various levels spent 3 days in August at the venue competing in several equestrian events.
- SIEC also hosted the Hawkesbury Dressage Festival, which was the final Australian Paralympic qualifier event. Twenty-seven riders competed across various grades to secure a spot on the 2024 Australian Paralympic team.
- Visually impaired shooters continued to be supported at the Office's Sydney International Shooting Centre (SISC). In February, the centre hosted the Sydney Cup Competition, which included visual impaired matches in the competition schedule. Shooters from other States attended to compete alongside NSW shooters.

EVENTS

The Office supported the Australian Powerchair Football Association to deliver the 2023 Powerchair World Cup held on 15 to 21 October 2023 at the Quaycentre in Sydney Olympic Park. The event attracted and showed the world's best powerchair footballers competing for the world title.

The Office also continued its support of the annual Oz Day 10k wheelchair road race organised by Wheelchair Sports NSW/ACT on 26 January. The event was once again a success, displaying the high calibre of wheelchair athletes and wheelchair racing to the NSW community.

First Nations Sport Support

Sport has always played an important part in the lives and development of First Nations people in Australia. Sport and active recreation are community and cultural connectors, benefiting physical, mental and social health, providing opportunities for engagement, and driving positive outcomes.

The Office has a commitment to increase First Nations participation in sport. Four Aboriginal Sports Development Officers (ASDOs) are employed within the Office, working across regional NSW to bring that commitment to life through local partnerships and improved access to participation opportunities for First Nations participants and communities.

Case Study

Knock Out Health Challenge



The Knockout Health Challenge is a community-led healthy lifestyle challenge for Aboriginal people in NSW.

With increasing participation a strategic focus of the Office, staff in the Dubbo regional office worked closely with the Ministry of Health to leverage additional opportunities to support more Aboriginal communities to engage and participate in the Challenge.

The Office advocated for the creation of teams in the Central West and Orana areas, as well as engaged teams in the far west, supporting a team of 35 Indigenous participants from the Dubbo area in the 10-week Challenge. The focus was healthy eating and regular exercise to improve overall physical and mental health and the prevention of disease and life-threatening conditions.

Over the course of the 10 weeks the team engaged in activities including:

- Personal training sessions
- River walks
- Yarning circles with guest speakers presenting on various topics
- Marang Dhali program
- Community bike repair centre
- Yarning circles with Nama Jalu and the Centre for Population Health (CPH)

Following the conclusion of the 10-week challenge, the Office continued its support and facilitation to ensure the participants maintained their increased active participation.

Across the year, the Office assisted with the support and delivery of a number of programs and initiatives to increase First Nations participation. These included:

- NAIDOC and National Reconciliation Week events across NSW, including the Ballina and Tweed NAIDOC Sports Day in the northern region.
- The Coomaditchie Intergenerational Aboriginal bush care and bush walk program in the Illawarra.
- Continuation of the NSW Aboriginal Sport and Active Recreation Network, supporting SSOs working with First Nations participants and communities. This included ASDOs assisting SSOs with local programs and events including Cricket NSW, Basketball NSW, Netball NSW, NSW Rugby League, and the Police Citizens Youth Club (PCYC).
- Ongoing support for, and promotion of, the Koori Netball Tournament and the preceding Koori Gala days.
- Collaboration with the Regional Academies of Sport through the delivery of Traditional Indigenous Games (TIG) as a culturally inclusive warm up activity, and support in promoting and facilitating Indigenous Talent ID Days.
- Strengthened partnerships with other government agencies including Department of Education through Traditional Indigenous Games facilitator training across all regions, and support and coordination of the NSW Health Knockout Health Challenge across the western region.
- A partnership with Orange City Council which enabled an uplift of the number of First Nations participants undertaking their Duke of Edinburgh's International Award, completing their volunteering and sports components through the Council and Orange United Sport Club.
- Projects focused towards First Nations participants or delivered in communities with high Indigenous populations, including the UniSport Indigenous Nationals cultural competency legacy resource, TIG Train the Trainer, and Warren Basketball Program.

In addition to the above, the Office also supported First Nations communities in northern NSW who were affected by devastating floods, partnering with local community organisations and not-for-profits to assist Casino Pod Village residents to access sport and active recreation activities.

Programs for Multicultural Communities

Throughout 2023/2024, the Office continued its engagement and support of people from multicultural backgrounds to participate in sport and active recreation. This included funding, support and strategies to improve access and program delivery.

REGIONAL ACTIVITY

Regionally, several activities were undertaken to celebrate diversity and work with local communities to ensure programs delivered are culturally appropriate and reflect the needs of the various communities within the region.

- The Illawarra Shoalhaven Multicultural Water Safety Committee continued to operate throughout the year as a community of practice coordinating the delivery of targeted water safety initiatives, including multiple beach water safety days in Wollongong and a weekly multicultural women's learn to swim program in Unanderra.
- Mosaic Multicultural connections received funding to run an adult multicultural learn to swim program out of Toukley, Foresters Beach and Gosford pools. Beginning in the previous reporting year, the project continued into 2023/2024 and finished in August 2023.
- As part of the Multicultural Fun & Fitness Festival on the Central Coast, the Healthy Mums program was delivered and included activities such as tai-chi and yoga along with information sessions targeting healthy eating

SPORT GRANT PROGRAMS SUPPORT

Across the reporting year over \$12.7million in funding was provided for sports initiatives addressing the needs of multicultural communities. This included projects at local sports clubs to provide participation opportunities, as well as projects relating to new or improved sports facilities. A total of 309 projects were funded, targeting multicultural communities as either the primary or secondary beneficiary.

Some of the initiatives funded are outlined below.

Cricket NSW South Asian Engagement Strategy

With the rapid growth of South Asian communities in NSW and their inherent love of cricket, an

eight-member Cultural Advisory Council (CAC) was established by Cricket NSW to support the development of a multicultural strategy and provide an important link to South Asian communities.

The strategy was launched by Cricket NSW in June 2024 and to assist with the implementation of this strategy over the next four years, the Office provided \$1million in funding.

In addition to increasing participation, the strategy will aim to improve the participation experience for South Asian communities, provide opportunities for high-performing South Asian players, coaches, umpires and administrators to excel within elite pathways, and grow engagement of South Asian cricket fans with BBL, NSW and Australian teams.

Hamilton Azzurri Football Club - Girl's Open Football Programs

Hamilton Azzurri Football Club were provided funding to deliver free access to football coaching and programs such as holiday clinics, after school programs and individual coaching for the multicultural and refugee communities of Newcastle.

The program focussed on girls aged 5 to 16 years of age and was a response to growing interest among the targeted multicultural communities for the delivery of all-female programs to respect cultural sensitivities.

Many participants of Open Football were not previously engaged in club football, and the program provided an introduction to playing the sport. Through collaboration with Northern NSW Football, at the conclusion of the project the objective was to transition participants into club football.

Female leadership opportunities were also an emphasis of the program with the utilisation of female coaches and volunteers, as well as opportunities for female coaches to undertake training opportunities to further their skills.

Royal Life Saving NSW

Royal Life Saving NSW were provided funding to support and increase safe participation in recreational swimming by multicultural communities.

The activities undertaken were aimed at increasing engagement and education with multicultural communities and promoting inclusivity within aquatic facilities.

Regional Academies of Sport

There are 11 Regional Academies in total across NSW. Nine of these are operated as independent incorporated organisations governed by a volunteer board of directors. The remaining two – South East Sports Academy and Far West Academy of Sport – are managed by the Office of Sport as an interim arrangement.

In 2023/2024 the Regional Academies continued their important work supporting young regional talented and aspiring athletes, directly providing a range of services alongside SSOs and NSWIS. This included the delivery of 129 sport and athlete development programs to 2,915 talented young athletes, involving 340 coaches.

The Office also continued its funding and support to the network of 11 Regional Academies of Sport across NSW, providing a total funding amount of \$5.13 million. This included a one-off allocation of \$1.4 million to provide enhanced services to support regional athletes on the Talent Pathway, looking ahead to national and international events including the 2032 Brisbane Olympics.

The Office worked closely with the NSWIS and Regional Academies of Sport on development of the NSWIS Pursu32+ Regional Talent Program which was launched in 2023/2024.

Local Sport Defibrillator Program

The Local Sport Defibrillator Grant Program is aimed at providing Automated External Defibrillators (AEDs) and associated equipment to NSW sport and recreation facilities and clubs for use in emergencies involving cardiac arrest. The objectives of the program in 2023/2024 were:

- To promote wider access to AEDs in sporting and recreational facilities across NSW
- To support local sport and recreational clubs or related incorporated organisations located in the most disadvantaged areas of NSW in purchasing an AED package

Eligibility for funding was determined by location in an eligible postcode in order to prioritise the most disadvantaged areas. An eligible postcode was one which was listed in the bottom five *Socio-Economic*

Case Study

Culturally Inclusive Games

1



In 2024, the Illawarra Shoalhaven regional office led a Culturally Inclusive Games project, aimed at improving active lifestyles and local connections between the refugee background communities within the Illawarra.

The Culturally Inclusive Games project was divided into 2 streams: Support of STARTTS Indoor Football World Cup and a Sepak Takraw program.

STARTTS Indoor Football World Cup

In honour of Refugee Week, Wollongong hosted the STARTTS Indoor Football World Cup to celebrate refugee background communities' resilience and cultural connection.

The event saw 200 participants compete in the friendly and inclusive competition, showcasing the power of sport to unite communities and support the settlement process. 75 of these participants also participated in referee training, and since the event's conclusion in June, have been involved in officiating games in their regional towns, creating an ongoing legacy from the event.

The planning for the event provided learnings regarding the unique barriers facing refugee background communities and the strength and diversity of former refugee communities. All which will guide future planning and delivery of projects.

Sepak Takraw

Originating from the Malay-Thai peninsula, Sepak Takraw is a sport that combines the skills of football, volleyball and martial arts into one. Sometimes described as Kick Volleyball, the game is played with a rattan ball and involves teams of three players each who use their feet, head, knees and chest to hit the ball over a net.

The Office brought together Illawarra based multicultural service providers to plan for a weekly Sepak Takraw program, introducing the unique game to the Illawarra.

Sepak Takraw has now become a consistent activity at existing events and initiatives provided by the multicultural sector. The project delivery enables a unique cross-cultural focus by including Traditional Indigenous Games in each of these activities.

Moving forwards, using the knowledge gained from the 2024 Culturally Inclusive Games programs, the Office will guide and assist the Illawarra sport sector to grow and include culturally diverse choices for participation in sport, strengthening community connection and inclusion.

Indexes for Areas (SEIFA) as ranked by the Australian Bureau of Statistics.

In 2023/2024 the program awarded a total of \$501,213 to 193 recipients. Through this round, AEDs will be based in 74 different LGAs across NSW for use across 67 sport and recreation types.

Local Sport Grant Program

The Local Sport Grant Program is targeted at grassroots sporting clubs with the aim to increase regular and ongoing participation in sport and active recreation in NSW.

In 2023/2024 program objectives once again focused on increasing participation, particularly in those groups under-represented in sport participation at a grassroots level.

A total of \$4.406 million was awarded to 547 sport clubs across 64 different sports, supporting 579 projects across all 93 electorates in NSW.

Funding from this program helps these clubs provide a quality service to their members and meet the needs

of their communities by improving access to sport and enhancing sport and recreation facilities.

Projects funded in this year's program included those supporting sport development initiatives, community sport events, sport access projects and facility development.

Regional Projects and Activities

Through the Office's nine regional locations, staff deliver evidence based, targeted sport and active recreation programs and initiatives in regional communities. Efforts are directed at locations and populations that most require assistance due to a lack of capability and capacity in the sport and active recreation sectors.

The Office delivered a number of projects across the year aimed at increasing more sustainable participation amongst specific population groups and communities.

TABLE 1: Number of projects run across the regions targeted at specific population groups and communities

| Regional Location | General Activity | Indigenous | Mobility | Generational | LGBTQIA+ | TOTAL |
|-------------------|------------------|------------|----------|--------------|----------|-------|
| Western Region | 0 | 2 | 1 | 1 | 1 | 5 |
| Northern Region | 5 | 1 | 2 | 0 | 0 | 8 |
| Southern Region | 1 | 4 | 1 | 4 | 0 | 10 |

Case Study

Wellbeing Project



The Wellbeing Project was established by the Office with the objective of enhancing the mental health and wellbeing of children and young people through the delivery of various programs and initiatives.

A key component of the project was the delivery of Youth Mental Health First Aid training to over 130 centre and regional office staff. This training ensured that staff were well-equipped to support the mental health needs of young people, integrating aspects of mental health support into sport and recreation programs.

In collaboration with Open Parachute, the project also developed 16 wellbeing strategies for specific use and integration in the delivery of programs at the Office's sport and recreation centres. This included strategies such as breathing, gratitude, journalling, exploring and accepting emotions, noticing and changing thoughts and building willpower. All aiming to help young people manage

stress and build resilience in a fun and engaging way. The Office's centre staff play a crucial role in delivering these exercises, guiding participants through activities that promote both physical and mental health.

Another notable aspect of the project was enabling the delivery of a holistic 12-month wellbeing program in NSW schools, reaching 7,531 students. The program focused on the use of a wellbeing journal which was developed in collaboration with Open Parachute and the Office's centre staff.

The Wellbeing Project has now extended its reach to community sporting organisations, providing Youth Mental Health First Aid training to 48 community members. This training ensures that community sports leaders are well-prepared to support the mental health of young athletes, fostering a supportive and inclusive environment.

Northern Region



Hunter Hockey 5's

The Office worked in association with Hockey NSW and Upper Hunter Council to establish Hockey 5's as a local sport in the Scone community. The modified version of traditional hockey offers a fast paced, short format alternative, and the reduced team sizes facilitates easier creation of teams. The objectives of the program are to encourage new participants to the sport and offer development pathways for junior players.

Western Region

Warren Basketball

The Office partnered with Warren Youth Centre and Basketball NSW to host a basketball program focused on providing sporting opportunities to youth in remote New South Wales. With a lack of local community sporting competitions, many young people in Warren are no longer able to access team sport opportunities.

The Warren Youth Centre staff spoke about the centre's kids loving basketball, but without adequate gameplay and coaching knowledge in town it hadn't been possible to get a local program up and running. Over the course of six weeks, the Office funded equipment and a basketball coordinator to attend the centre on a Wednesday afternoon after school. Sessions with participants included drills and skills that built into structured gameplay.

Students continued to grow in confidence over the course of the program, not just in skills on the

basketball court, but in terms of their social interactions and participation. The program also became a conduit for those young people participating to engage in other services and support provided by the centre.

Participants who engaged in the program were also eligible to move along performance pathways to participate in state-wide competitions such as PCYC's Nations of Origin and the Indigenous Community Basketball League. Those students that attended Nations of Origin had a fantastic time, travelling away from home to meet new friends and continue to build their basketball skills.

To guarantee sustainability of the project, centre staff and a selection of the older participants took courses in coaching and refereeing, ensuring that the centre would have the skills and knowledge to run their own programs moving forwards.





Southern Region

Game Changer

The Office's Riverina Murray regional delivery team partnered with Leeton Shire Council and Beyond Blue's "Be You" Initiative to deliver Game Changer, a program designed to provide access to team sports for primary school students who have not otherwise had the opportunity to access.

The program involved students partaking in activities designed to develop the basic skills and knowledge to participate in club sports in a safe and positive environment, boosting their confidence to engage in physical activity on the playground, represent their school teams and increase their engagement with community sport opportunities.

The program also facilitated specialised learning opportunities, upskilling school staff who had little or no experience in many of the sports. Staff were also supported in incorporating a bi-weekly wellbeing program with the objective of cultivating confidence both personally and on the sporting field, and promoting mental health and wellbeing.

Initial implementation sessions focused on basketball, followed by a term of futsal, and included fun games and activities embedding fundamental movement skills to build strength and agility.

Each term concluded with an interschool Gala Day held

at Leeton Stadium to celebrate and enable students to implement their new skills. On the day teams were made up of students from a mix of schools and ages. Students were also provided with healthy food options from the Rapid Relief team.

Since the program began running, school communities have already witnessed the positive impact that Game Changer is having on their students with examples of students who were previously inactive in their lunch break now 'shooting hoops'. Others who were initially hesitant in participating have become more enthusiastic and now look forward to the weekly sessions.

Ongoing, the program will take place in terms 2 and 3 annually and will incorporate new sporting organisations, establishing pathways for the program participants to further sporting opportunities. Regular participant skill and wellbeing assessments are conducted in conjunction with formal partner reviews to ensure program alignment is achieved.

Duke of Edinburgh's International Award

Award Delivery

The success of The Duke of Edinburgh's International Award (the Duke of Ed) continued in 2023/2024 with an overall 25% increase in Participant Award completions for the period achieved in all government regions.

The Award also saw a 12% increase in total participant registrations in all regions other than the Riverina Murray (-23%) and Central West & Orana (-8%). These decreases attributed primarily to the resourcing challenges within Government schools and cost of living pressures.

The increase in both Participant registrations and Award completions is a result of implementing strategies to identify and address related barriers.

Overall, there was a 6% decline in licensed Award Centres, noting that the majority who terminated their agreements were NSW Government schools due to staffing levels and budget cuts.

There are also 22 sports registered as Duke 4Sport partners who actively engage and support young people choosing to incorporate sport into their Duke of Ed Framework.

In 2023/2024 the top five physical recreation activities were soccer (1,364), netball (904), basketball (834), tennis (863) and dance (696).

During the reporting year, the Duke of Ed framework was also successfully piloted in a Corrective Services facility, an achievement that was recognised during a visit by HRH Prince Edward, Duke of Edinburgh in November 2023. The facility is now on to their third cohort.

TABLE 2: Participant Registrations

| Level | Registrations 2022/2023 | Registrations 2023/2024 | Variance |
|--------------|-------------------------|-------------------------|-------------|
| Bronze | 10,748 | 11,303 | +5% |
| Silver | 2,922 | 3,657 | +25% |
| Gold | 1,218 | 1,689 | +39% |
| TOTAL | 14,888 | 16,649 | +12% |

TABLE 3: Award Completions

| Level | Completions 2022/2023 | Completions 2023/2024 | Variance |
|--------------|-----------------------|-----------------------|-------------|
| Bronze | 4,105 | 5,078 | +24% |
| Silver | 1,283 | 1,813 | +41% |
| Gold | 623 | 684 | +8% |
| TOTAL | 6,011 | 7,575 | +25% |

TABLE 4: Registered Award Centres

| Award Centre Type | 2022/2023 | 2023/2024 | % Growth |
|--|------------|------------|------------|
| For Profit Organisation | 3 | 2 | -33% |
| Government Schools | 163 | 143 | -12% |
| Non-Government Schools | 220 | 220 | 0% |
| State sporting Organisation | 2 | 1 | -50% |
| Not for Profit (Non-sporting Organisation) | 19 | 17 | -10% |
| Not for Profit (Sporting Organisation) | 4 | 5 | +25% |
| Local Government | 1 | 1 | 0% |
| TOTAL | 412 | 389 | -6% |

Case Study

HRH Visit / Disadvantaged Youth in Prison

Corrective Services NSW and Mannus Correctional Centre, a minimum-security correctional facility in the Snowy Mountains of NSW, volunteered to pilot a program with the Office of Sport and Duke of Ed (NSW Division) to determine if the Duke of Ed Framework could align with the programs and services on offer through Corrective Services.

A group of five young men were the first to participate in the pilot program and completed their Bronze Level Award in 6 months. It provided the inmates a means of demonstrating their initiative to do something positive and constructive with their time through voluntary participation and skill development whilst also having their achievements recognised.

Several positive changes were observed in the participants, including increased positive attitude and response to feedback, greater self-esteem, better collaboration with peers and supervisors, and a higher likelihood to accept setbacks and overcome obstacles. As the Duke of Ed program has proven, it is hoped that this increased confidence and upskill in social, communication and vocational skills will assist participants to present themselves well during interviews and other job situations longer term.

For the staff supporting the pilot program there was an increased sense of job satisfaction from contributing to the emotional and social growth of the participants. Staff developed their own skills base further through

mentoring, teaching and assisting participants in their activities and Adventurous Journey. A better trust was also built between Correctional Officers and the participants that enhanced relationships and led to more constructive interactions, mutual respect and a positive change to the morale in the Centre.

The completion of the pilot program coincided with a scheduled trip by His Royal Highness, The Duke of Edinburgh, Prince Edward in November 2023. HRH attended an event at PCYC in Woolloomooloo, Sydney which showcased the flexibility of the Duke of Ed Framework used by a diverse group of non-traditional Award Centres and featured three of the Bronze Award holders from Mannus Correctional Centre.

The Bronze Award holders from Mannus, along with the leaders and support staff who had helped guide these young people through their Duke of Ed journey and provide custodial supervision on their offsite activities, were given the opportunity to meet and greet The Duke of Edinburgh. The Bronze Award holders were able to articulate the personal growth and skills they gained from using the Duke of Ed Framework, while the Award Leaders spoke about the personal benefits for them, the positive morale at the Correctional Centre as a whole, and their plans to continue offering Duke of Ed to future groups of inmates.



Participation Strategy and Planning

Future Champions Strategy

The Future Champions Strategy supports the participation and talent pathways of sport within NSW and our next generation of sporting champions.

Key actions and initiatives delivered in 2023/2024 included:

- Future Champions online masterclass on the Foundations Talent Elite Mastery (FTEM) NSW Participant and Athlete Framework and the Three-Dimensional Athlete Development (3DAD) model.
- Development and administration of the NSW Regional Academies of Sport online pathways healthcheck, and provision of feedback to all Regional Academies specific to triathlon, hockey, netball, cycling and basketball.
- Ongoing advice and support for NSWIS's Pursu32+ talent identification initiative.
- Presentations on behalf of Sport NSW's Fastrack Women's Coaching program, NSWIS, the University of Sydney, AISNSW and Edutech Conferences.

- Support of the Emerging Athlete Friendly Schools (EAFS) network.
- Ongoing contribution and support of the Office's RAP strategies.

In addition to the above initiatives, in late May 2024, the Pathways team hosted the Future Champions forum 'Pathways to Brisbane 2032 and Beyond'. Held at Sydney Olympic Park, the event attracted more than 80 CEO's, talent pathway and high-performance managers and coaching coordinators from 28 state and national sporting organisations.

Highlights of the forum included guest speaker Dr Lauren Burns OAM (taekwondo gold medallist at Sydney 2000), updates from Dr Nicola Bullock (Performance Pathways, Australian Institute of Sport) and Anna Longman (High Performance Manager, NSWIS), as well as an industry panel discussion featuring Volleyball NSW, Basketball NSW, and Dragon Boat NSW.

The forum also provided opportunity to launch the Office's new pathways toolkit for SSOs and SSODs, including online foundational and talent pathways courses and pathways health-checks, the recently released athlete maturation estimator tool and athlete psychological course, and a preview of a new online holistic athlete program curriculum.

Following the success of this forum there are plans to develop future forums and workshops for SSOs and SSODs.



Credit: Wikipop - NSW State Championships 2023

Places and Spaces

The Office of Sport plays an important role in planning, coordinating and optimising sport and recreation infrastructure so that everyone in NSW can access places and spaces for sport and active recreation. This includes facilitation with stakeholders to encourage integration and collaboration, and motivating the provision and funding of infrastructure that supports evolving sport formats. It also focuses on the adoption of affordable and sustainable models to manage the long-term impacts of investment in infrastructure.



Fit-for-purpose facilities and infrastructure are vital to increase the number of people participating in sport and active recreation. A network of sport and active recreation infrastructure allows communities to take part in, watch or host sport and community events. This includes community facilities through to large international venues.

The Office operates 10 Sport and Recreation Centres throughout NSW and is responsible for the management of 6 Olympic Sport Venues outside of the Sydney Olympic Park precinct.

Through this network of facilities, the Office's staff support and deliver on the strategic objectives by providing services to communities and playing a significant role in enabling physical activity opportunities for people of all ages and abilities.

The Office's centres and venues are managed by four geographically based branches:

- Greater Sydney
- Northern Region
- Southern Region
- Western Region (including the Sydney Academy of Sport)

Sport and Recreation Centres

Located in spectacular settings across NSW, the Office operates 10 Sport and Recreation Centres. In addition to delivering school camps to the primary and secondary education sectors and offering residential programs and facilities for sporting and community-based organisations, these centres also provide a range of sport and recreation facilities to their local communities.

The centres are located across the southern, northern and western regions of NSW, including:

- Jindabyne
- Berry
- Borambola
- Lake Keepit
- Lake Burrendong
- Narrabeen
- Broken Bay
- Milson Island
- Point Wolstoncroft
- Lake Ainsworth

The table below details the usage and patronage of each of these centres across the reporting year.

TABLE 5: Sport and Recreation Centre participation data

| Centre | Community | | Facility Hire | | Holiday Break | | Holiday Camp | | | Recovery Camp | | School Program | | Self Contained Accommodation | | Grand Total | |
|-------------------------|------------------|---------------|------------------|---------------|------------------|--------------|------------------|--------------|--|------------------|--------------|------------------|---------------|------------------------------|--------------|------------------|----------------|
| | Participant Days | Participants | Participant Days | Participants | Participant Days | Participants | Participant Days | Participants | | Participant Days | Participants | Participant Days | Participants | Participant Days | Participants | Participant Days | Participants |
| Broken Bay | 3,622 | 1,319 | 239 | 113 | 63 | 21 | 0 | 0 | | 1,137 | 248 | 15,855 | 5,239 | 72 | 16 | 20,988 | 6,956 |
| Berry | 2,985 | 861 | 0 | 0 | 120 | 42 | 186 | 187 | | 350 | 70 | 17,827 | 5,630 | 0 | 0 | 21,468 | 6,790 |
| Borambola | 4,213 | 1,443 | 40 | 40 | 72 | 24 | 0 | 0 | | 210 | 42 | 16,669 | 6,096 | 0 | 0 | 21,204 | 7,645 |
| Jindabyne | 3,567 | 1,173 | 1,582 | 1,238 | 0 | 0 | 0 | 0 | | 801 | 174 | 29,762 | 7,349 | 2,812 | 696 | 38,524 | 10,631 |
| Lake Ainsworth | 8,907 | 5,522 | 735 | 90 | 0 | 0 | 0 | 0 | | 0 | 0 | 19,666 | 5,304 | 1,084 | 243 | 30,392 | 11,159 |
| Lake Burrendong | 1,738 | 939 | 30 | 1 | 60 | 20 | 61 | 17 | | 1,353 | 385 | 10,644 | 3,552 | 921 | 287 | 14,807 | 5,201 |
| Lake Keepit | 4,053 | 1,324 | 0 | 0 | 144 | 28 | 0 | 0 | | 5,332 | 1,142 | 7,112 | 2,581 | 186 | 54 | 16,827 | 5,129 |
| Milson Island | 2,450 | 743 | 0 | 0 | 117 | 39 | 80 | 41 | | 1,210 | 242 | 20,096 | 6,636 | 225 | 74 | 24,178 | 7,775 |
| Point Wolstoncroft | 10,251 | 2,820 | 2,709 | 1,213 | 129 | 43 | 0 | 0 | | 0 | 0 | 23,277 | 8,263 | 10,952 | 3,402 | 47,318 | 15,741 |
| Sydney Academy of Sport | 20,299 | 5,542 | 19,938 | 19,393 | 0 | 0 | 0 | 0 | | 0 | 0 | 50,035 | 17,476 | 0 | 0 | 90,272 | 42,411 |
| Grand Total | 62,085 | 21,686 | 25,273 | 22,089 | 705 | 217 | 327 | 245 | | 10,393 | 2,303 | 210,943 | 68,126 | 16,252 | 4,772 | 325,978 | 119,438 |

Jindabyne Sport and Recreation Centre

Lomandra School Partnership



The Centre continues to work alongside the NSW Department of Education to provide flexible outdoor learning opportunities for students of all ages, backgrounds and abilities.

Lomandra is a Year 5–12 school for students exhibiting severe and challenging behaviours and/or suffering from serious mental health conditions. Over 15 years, Jindabyne Sport and Recreation Centre and Lomandra School have formed a solid and strong partnership, working

together to provide programs and experiences for the children attending the school.

One such example is the Centre’s snowsports program that forms a cornerstone learning experience and dovetails into Lomandra’s unique ‘Outside Classroom’ approach. Students participating in this year’s program has the opportunity to ski, with many attending the program having never seen snow and the first in their families to ever try skiing.

Borambola Sport and Recreation Centre

Country Hope ‘Time Out for Life’ Camp

Delivery of local partnerships continues to establish Borambola as a hub for shared community experience. Program partner Country Hope is a Riverina Murray charity organisation dedicated to supporting country families by addressing their needs when childhood cancer and life-threatening disease strikes.

In alignment with the Centres focus of supporting regional community well-being by creating fun and challenging participation opportunities, the team at Borambola created an elaborate program to ensure those children being supported by the charity had the opportunity to enjoy ‘just being a kid’, helping them to forget about the reality of treatment, hospitalisation, and stress of serious illness.

In total, 43 children attended the ‘Time Out for Life’ camp, each with their own volunteer carer. An additional 16 medical and support staff were also present to support their daily treatment needs.

Alongside “special guest” character appearances, tailored menus and large-scale decorations, local organisations delivered unforgettable performances including concerts, aerial dance, craft, disco, and a private circus show. Local community suppliers contributed with donations, demonstrations, and ongoing post-program support as the program connected campers and families with the regional community.

Spending the week at camp with other children their age who knew exactly what they were going through, allowed the campers to take a much-needed timeout, make new friendships and ultimately build a strong support network.

For one week, they were a “normal everyday kid”, enjoying the activities on offer like Barnacle Climbing (rock climbing), Crab Hunt (archery), Seal Show (circus skills), Pirate Racing (BMX), Cannonball (rocket blast), and much more.

A post-camp survey indicated 100% of clients made new friends and 97% reported increased confidence and “lasting positive memories”. Following the camp, the Centre has maintained contact with Country Hope and the participants.

This example highlights the Borambola Centre’s capacity to not only create a memorable participation experience but also a commitment to community well-being and adaptable high quality customer service that delivers mutual outcomes.



Berry Sport and Recreation Centre

Rowing Strategy

The Berry Sport and Recreation Centre, located on the traditional lands of the Wodi Wodi people, leverages its excellent facilities and the natural beauty of Broughton Creek to attract rowing groups.

Throughout the reporting year, the Centre hosted six rowing camps, accommodating 315 participants across 30 calendar days. Utilisation of the centre by rowing groups has continued to grow over the past two years and is set for further growth in 2024/2025 with new groups travelling from areas such as Newcastle to utilise the facilities.

The Centre has received positive feedback from rowing groups, who praise its first-class rowing waterway, close access to accommodation and quality meals, as well as the supportive environment created by the staff. The Centre's commitment to providing high-quality equipment and amenities has been highlighted as a key factor in ensuring a successful and enjoyable experience for all participants.

Lake Keepit Sport and Recreation Centre

Lake Keepit and Central North Junior Rugby Union Partnership

For the past four years Lake Keepit Sport and Recreation Centre has played host to the junior representative teams from Central North Junior Rugby Union (CNJRU) as they prepare their teams for the upcoming representative season. The CNJRU provides the opportunity for young players to compete at a representative level across ages U12 to U18, including participation at the NSW Country Championships, NSW State Championships and NSW 7's State Championship.

Over four weekends in April 2024, the team at Lake Keepit hosted eight CNJRU teams from both their male and female squads, with ages ranging from 12 through to 18. A total of 240 future rugby stars were put through their paces during the pre-season camps with the scenic Lake Keepit as the backdrop.

The Lake Keepit weekend plays an integral role in bonding and bringing the kids together as a team. Other outcomes for the weekend include player development, team preparation and country rugby culture.

The Centre is in an ideal location for the CNJRU, centrally located in their region and containing

everything they need as a training base. As well as fully utilising the playing field, the squads took advantage of the newly acquired gym for strength and conditioning, the conference centre for video sessions and the pool for recovery sessions.

Throughout their stay, the catering team also played an important role, consulting closely with the CNJRU coaches to carefully prepare a healthy sports specific menu with plenty of fresh produce and foods high in carbohydrates for the active squads.

As a break from the rigorous training regime, all players were put through the Keepit Kommando Mud Run course as a team bonding exercise where the players crawled through the mud together and helped each other over obstacles.

In its fifth year, the continued success of the pre-season CNJRU camps have led to a flow on effect with Lake Keepit securing further bookings in 2024 from the NSW Country JRU. Currently, the CNJRU are in the developmental stage of setting up a Rugby Academy which will see Lake Keepit play a significant role in providing a pathway for the regions budding young rugby stars and preparing them for success on the sporting stage.



Lake Burrendong Sport and Recreation Centre

Lake Burrendong Open Day



Lake Burrendong Sport and Recreation Centre hosted an Open Day on Sunday 18 February 2024, opening its facilities to the public and providing the opportunity to people of all ages to experience the range of sport and recreational activities available both at the Centre and in the region.

A key outcome of hosting the Open Day was to showcase the Centre's variety of offerings and options for community groups and families, demonstrating use outside of the recognised school camp offering.

Centre staff delivered short 'taster' sessions of Centre activities, including archery, pedal

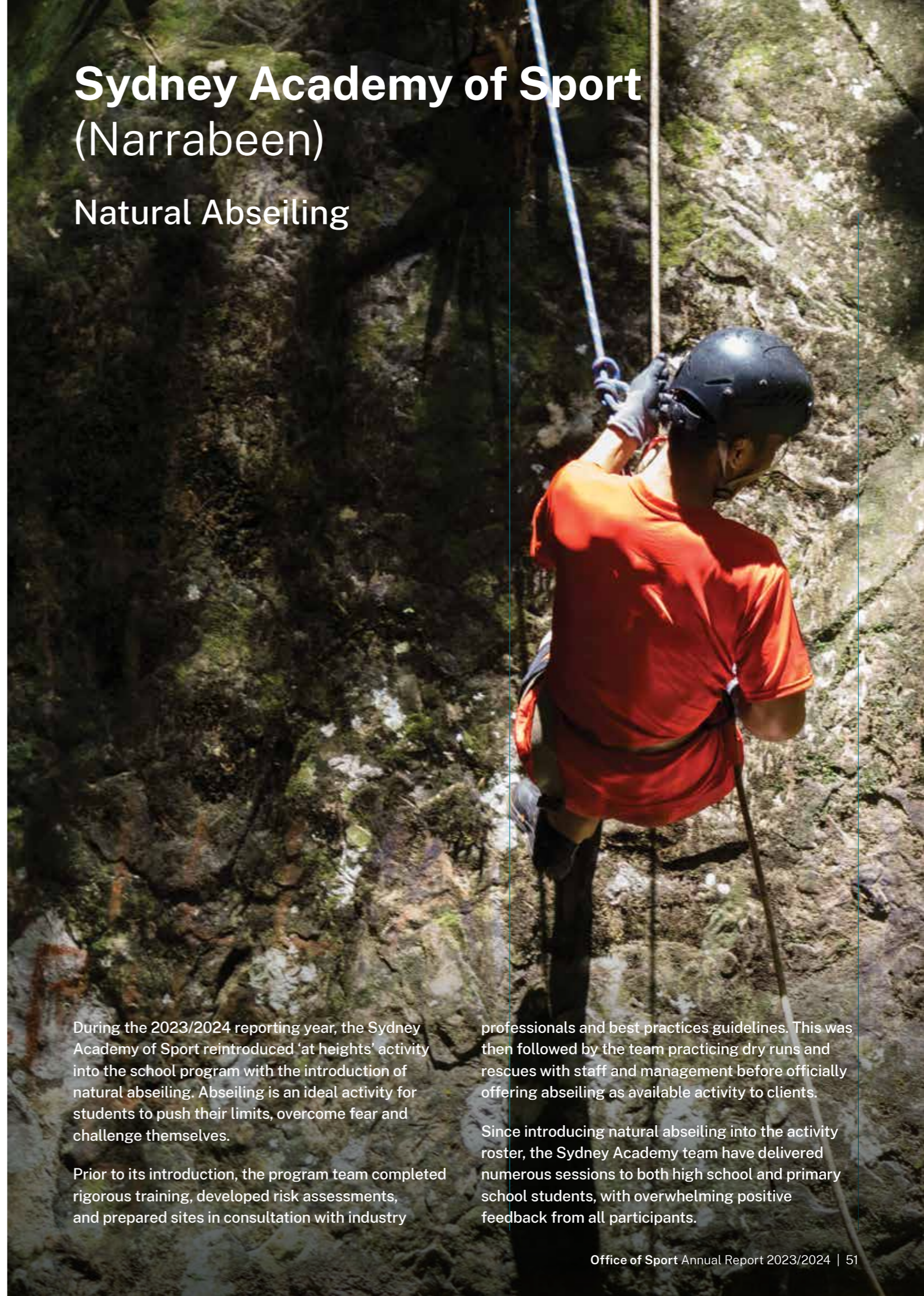
carts, canoeing and slip and slide, whilst community sporting organisations facilitated ninja obstacle courses, alongside cricket and netball come and try sessions. Traditional Indigenous Games and jumping castles were also on offer for families to enjoy.

Tours of the facilities, including the catered options available and the accommodation, allowed for visitors to get a full picture of life at camp.

With over 220 people coming through the gate to experience the variety of experiences on offer, the day was deemed a success with feedback from the attendees overwhelmingly positive.

Sydney Academy of Sport (Narrabeen)

Natural Abseiling



During the 2023/2024 reporting year, the Sydney Academy of Sport reintroduced 'at heights' activity into the school program with the introduction of natural abseiling. Abseiling is an ideal activity for students to push their limits, overcome fear and challenge themselves.

Prior to its introduction, the program team completed rigorous training, developed risk assessments, and prepared sites in consultation with industry

professionals and best practices guidelines. This was then followed by the team practicing dry runs and rescues with staff and management before officially offering abseiling as available activity to clients.

Since introducing natural abseiling into the activity roster, the Sydney Academy team have delivered numerous sessions to both high school and primary school students, with overwhelming positive feedback from all participants.

Sydney Academy of Sport (Narrabeen)

NSW State Emergency Service

In June 2024, the Sydney Academy of Sport hosted the annual NSW SES State Disaster Rescue Challenge. More than 50 volunteers from across the state tested their rescue skills in situations that mimicked real-life disasters, including responding to mass casualty events, extricating people from entrapment, retrieving casualties from heights, and search and rescue scenarios.

An additional 140 logistics, transport, moulage and exercise specialists were on-hand to make the event a resounding success. The final night awards ceremony saw the NSW SES Port Macquarie Unit congratulated on winning this year's challenge and nominated to represent NSW SES in the National Rescue Challenge.



AMP Camp

AMP CAMP is held annually across four days and this year the team at Sydney Academy of Sport were lucky enough to host the program.

An initiative of Amputees NSW, the program's primary purpose is to provide a memorable peer camp experience to youth with limb differences and/or limb loss. The camp strives to ensure that no youth amputee goes through the process of limb loss or limb difference alone and has access to the information and support they need to build

confidence, expand their peer community, and regain independence in a supportive fun environment.

Staff at Sydney Academy worked closely with a great team of volunteers including allied health professionals and experienced amputee role models to assist them with delivering the four-day program. The camp included physical challenges (including archery tag, kayaking and challenge ropes course), games and creative activities, in addition to awareness and emotional workshops and prosthetics and health information presentations.



Lake Ainsworth Sport and Recreation Centre

Elite Sport Training and Pre-Season Camps



After being utilised for emergency temporary housing following the 2022 floods in the Northern Rivers region. In August 2023, the Lake Ainsworth Centre returned to its core business activity of providing camp experiences for schools and sport and recreation facilities for community organisations

In addition to welcoming back students to camp, the Centre focussed on facilitating performance development opportunities for elite and/or professional sporting teams through the use of its high-performance facilities and associated services.

The Lake Ainsworth Centre is a unique venue in the high-performance sport market, providing bespoke meals, suitable accommodation, purpose-built facilities for strength and conditioning, recovery, wrestling and on-field training.

Across the reporting year, the Centre accommodated professional sporting organisations and teams including the Brisbane Bullets NBL team who visited twice, the Canterbury Bulldogs high performance development squad, Australian Swimming's open water national squad and three GPS rugby teams. They also hosted the Brisbane Broncos NRLW squad pre-season camp, and the Cronulla Sharks NRL men's team for a pre and mid-season training camp.

During the Brisbane Broncos NRLW camp the centre was renamed "Camp Bronco, The home of the Brisbane Broncos", with signage on gates, around the playing field, in the dining room and the team room. The Centre staff facilitated team building sessions, and did everything to make the stay a success, with the Broncos returning for 2024/2025.

The success of these programs has also attracted new bookings for 2024/2025, including the Central Coast Mariners for pre-season training.

Milson Island Sport and Recreation Centre Beating Screen Addiction



In January 2024, Milson Island was chosen as one of the locations for conducting and filming an episode of the Seven Network's Spotlight program which featured an investigation into the impact of screen addiction in children and experimental methods to combat this growing problem in society.

The Centre provided organisers access to facilities on the island to support the experiment in addition to accommodating families involved in the study across the three days of filming. The team also

facilitated a range of recreation activities as part of the program, promoting healthy lifestyles and the importance of physical activity and outdoor environments to the participants.

The research presented in the television program aligned closely with the philosophies and mission of the Office of Sport in promoting physical health and wellbeing as well as social connections through active living.

Cricket NSW Amazing Race Camp

In August 2023, the Milson Island Sport and Recreation Centre hosted the Cricket NSW men's squad as part of their pre-season training camp. The Centre was chosen due to its unique location and the expertise of the Milson Island staff to develop a program of challenges that the team wouldn't normally have access to.

The Milson Island team developed an Amazing Race style program which ran across three days and challenged the squad both physically and mentally.

The program included activities such as kayaking and canoeing, as well as a variety of cognitive challenges and opportunities for team bonding.

Initially trialled with the GWS Giants in January 2023, the Amazing Race program has proven popular amongst groups visiting Milson Island and is a core offering now for elite sporting clubs and teams looking for alternative types of activity that not only focus on physical and mental fitness but also team culture.

Point Wolstoncroft Sport and Recreation Centre

A Community Focus

Over the reporting year, the Point Wolstoncroft team hosted a variety of groups across the local community. The Centre saw an increase in large community and religious groups utilising the centre for active recreation on weekends and during the holiday periods, and an increase in the number of programs run on behalf of both disability and disadvantaged groups.

The Centre also renewed their relationship with PCYC, who had struggled to return since COVID but returned with their Blue Star program. The PCYC Blue Star Leadership programs work with young people across NSW to develop their skills, character and leadership. The program at Point Wolstoncroft included a camp where participants worked through a range of individual and team challenges, as well as participated in leadership workshops.

Myuna Bay and Morisset

Throughout 2023/2024, the Office has continued planning for the development of a new sport and recreation facility at Morisset, alongside the decommissioning and demolition of the Myuna Bay Sport and Recreation Centre.

Consultation with state and local government stakeholders, in addition to the implementation of a community survey, has continued to help inform planning for the new facility. As the project progresses the Office will continue to consult with the community to ensure the needs of the local

region and its community are identified, and the new facility supports a healthy connected community through participation in sport and recreation.

During the reporting period, approval to demolish the former Myuna Bay Sport and Recreation Centre was received from Lake Macquarie City Council. The procurement of a contractor to undertake the demolition works is now underway and completion of the demolition and site make good works is planned for late 2024.



Broken Bay Sport and Recreation Centre Aurora Education Foundation

In April 2024 the Broken Bay Sport and Recreation Centre hosted two three-day youth camps for the Aurora Education Foundation. The Foundation is an Indigenous organisation that supports First Nations students to realise their full education and employment potential.

More than 150 indigenous youth aged between 13 and 18 from participating schools in New South Wales and Western Australia attended the camps,

bringing students together to participate in out-of-school engagement activities.

Activities focused on enabling students and families to grow their sense of community and create a peer network beyond their school boundary and local community. To support the program, the Broken Bay staff developed a series of outdoor activities focussed on building teamwork communication and leadership skills.

Olympic Sport Venues

The Office of Sport manages five Olympic Sport Venues in the Greater Sydney region and one regional sporting complex. The five located in Greater Sydney were initially built for the Sydney 2000 Olympics and Paralympic Games and continue to support sporting competition and training opportunities at all levels. This includes international, national, regional and local organisations across approximately 30 sports involving 100 local sporting organisations and ten state and national sporting bodies.

During the reporting year the Venues supported the preparation of 63 athletes selected for the Olympic and Paralympic Games in Paris and hosted a number of international teams as part of their Olympic preparations.

Throughout the year the Venues also played an important role in supporting other NSW Government agencies and their programs, including the NSW State Emergency Service and the Department of Education.

TABLE 6: Olympic Sport Venues events, activities and attendees

| Venue | Sport Event and Activities | Sport Event and Activities Attendees | Community Events | Community Event Attendees | Sport/Casual Community Recreation |
|---|----------------------------|--------------------------------------|------------------|---------------------------|-----------------------------------|
| Sydney International Regatta Centre | 128 | 110711 | 1297 | 34992 | 346941 |
| Penrith Whitewater Stadium | 221 | 3487 | 119 | 1926 | 6347 |
| Sydney International Equestrian Centre | 72 | 70 277 | 20 | 8330 | 0 |
| Sydney International Shooting Centre | 871 | 16598 | 20 | 2559 | 12592 |
| Southern Highlands Regional Shooting Centre | 285 | 5415 | 0 | 0 | 2959 |
| Dunc Gray Velodrome | 57 | 9878 | 2 | 65 | 0 |
| TOTAL | 1634 | 216366 | 1458 | 47872 | 368839 |

Sydney International Regatta Centre

Australian Rowing Championships

The Australian Rowing Championships (formally known as the Sydney International Rowing Regatta) is Australia's largest domestic annual regatta and crowns the country's national rowing champions.

In 2024 the Championships ran across seven days and was comprised of the following prestigious events:

- Australian Open Rowing Championships
- Australian Open Schools Rowing Championships
- The Kings' and Queens' Cups Interstate Regatta (interstate men's and women's eight)
- The Presidents Cup (interstate men's single scull)
- The Penrith Cup (interstate men's lightweight coxless four)
- The Nell Slatter Trophy (interstate women's single scull)
- The Victoria Cup (interstate women's lightweight coxless quad scull)

- The Noel Wilkinson Trophy (interstate men's youth eight)
- The Bicentennial Cup (interstate women's youth eight)

Key highlights included:

- Close to 1800 competitors from Australia and overseas taking part in approximately 120 event categories, with a total 748 races offered throughout the seven days of competition.
- A total cumulative event attendance of over 30,000. This included competitors, team staff, exhibitors, spectators and volunteers.
- Seven days of livestream broadcast, attracting over 200,000 viewers.
- Increased social media activity for the event, delivering increased engagement and interaction across Instagram, X, Facebook and LinkedIn platforms.

Penrith Lakes Environmental Education Centre

The Penrith Lakes Environmental Education Centre (PLEEC) has been operating within the Sydney International Regatta Centre for ten years now. This year the Centre attracted 13,004 students and teachers for hands on excursions, their largest numbers to date.

PLEEC provides quality curriculum related fieldwork programs for students (K-12) across Geography, Science, Biology, Earth and Environmental Science subjects that support students in achieving syllabus outcomes whilst also allowing them to appreciate their application in a real world context. In addition, the PLEEC also provides programs that address sustainability as a cross-curriculum priority.

The PLEEC is booked out most days of the school year and continues growing in popularity, including branching out to excursions and the development of a Kitchen Gardens program that schools can run on their own grounds.



Penrith Whitewater Stadium

NSW State Emergency Service Symposium and Training



NSW State Emergency Service (SES) led an International Multi – Agency Flood Rescue Symposium at Penrith Whitewater Stadium (PWS) in November 2023, which showcased a variety of rescue skills in different scenarios prepared by expert SES staff.

The Symposium hosted over 220 attendees from a range of agencies including representatives from every Australian state/territory, New Zealand, United States of America, and the United Kingdom. Utilising the venue's various facilities and areas, SES held multiple rescue scenarios setup across the Stadium's whitewater channel, flat water and other spaces within the precinct.

Staff at the venue worked closely with event organisers to ensure the event was a success, remaining flexible and responsive to meet the various requirements and needs whilst also prioritising and collaborating on patron safety. There are now plans to grow the event for 2024.

Throughout the year SES also utilised the venue to deliver 61 training courses to 601 participants. This included SES staff from all eight NSW emergency service organisations as well as SES representatives from both South Australia and Queensland.

International Slalom Training Summer

Between the months of December and March, Penrith Whitewater Stadium (PWS) played host to slalom paddlers representing 18 countries, all training on the whitewater to prepare for various national and international events including the Australian Open, Oceania Championships, World Cup and the Paris Olympics.

The number of Australian and international high-performance athletes electing to train in Australia significantly increased in the lead up to the 2024 Paris Olympics. PWS ran 86 open slalom training sessions over a five-week summer period and additional exclusive whitewater sessions for Paddle Australia and the Czech Republic team.



Southern Highlands Regional Shooting Centre

Precision Rifle NSW King of the Hill Event

Precision Rifle NSW held their annual international level King of the Hill event at the Southern Highlands Regional Shooting Centre (SHRSC) in April 2024. One of only two locations in NSW that have the required space and facilities to host this event, almost 13,000 rounds were sent down range by 70 shooters from across all states of Australia, and international competitors from New Zealand, Canada and the USA.

This year's event saw shooters hitting increasingly smaller targets from a variety of positions against a time clock. Points were awarded based upon speed and accuracy. There was also a moving target event that had competitors calculating speed and direction of both the target and the wind.



Sydney International Shooting Centre

NSW Fire and Rescue Major Exercise

In March of 2024 NSW Fire and Rescue (FRNSW) held their annual Urban Search and Rescue exercise at the Sydney International Shooting Centre (SISC). The exercise was designed to simulate a significant earthquake that occurred on a fictitious Pacific Island. The venue was configured so that it became an airport, with a customs and immigration processing area that led to a base of operations, which had to be built by the attendee's, complete with a headquarters area, planning and control spaces, and accommodation.

A total of 72 exercise participants comprising of police and K9s, ambulance and doctors, engineers, Federal partners (NEMA, DFAT) and FRNSW staff engaged in search and rescue activities in accordance with United Nations standards.

This important exercise also served as a practice event for a United Nations test and accreditation event.



Target Rifle Australia – RBA Nationals

The 2023 Target Rifle Australia RBA Nationals were held at the Sydney International Shooting Centre in early November 2023. Over 100 shooters competed over three days, involving five disciplines made up of light air, heavy air, sporting rifle, light rifle and heavy rifle.

All disciplines shoot on paper targets requiring concentration, patience, accuracy, and stamina.

The light and heavy air disciplines were held on the 25m range, while the other disciplines were held on the 50 m range. Outstanding results were achieved with two competitors shooting 250, out of 250 hitting every circle on the paper target. The event was the first of two qualifiers for Team Australia in the WRABF World Championships to be held in Finland 2025.

Sydney International Equestrian Centre

Sydney International Three-Day Event

Held annually at Sydney International Equestrian Centre, the prestigious Sydney International Three-Day Event can be compared to a triathlon for horse and rider. Attracting Australia's best eventing horses and riders, each horse and rider completes three distinctly different phases - a dressage test, cross-country course and showjumping.

At the most recent event held in November 2023, there were over 600 entries, attracting competitors from Great Britain, Ireland, New Zealand, Japan as well as many interstate competitors. Advanced

riders completed 40 efforts over a 6km cross country course whilst beginners completed 19 efforts over a 2.1km cross country-course. In the dressage and showjumping disciplines both rider and horse performances were outstanding.

This year's event attracted a large number of spectators as the event provided an opportunity for riders to complete the four-star long format course and achieve qualification for selection to compete at the Paris Olympic Games.



Dunc Gray Velodrome

Auscycling Junior Track Series

In November 2023, the team at Dunc Gray Velodrome had the opportunity to host the first round of the AusCycling Junior Track Series (AJTS). Returning for its twelfth season and held over three rounds, the AJTS has grown from modest beginnings to become a cornerstone of the junior track cycling development pathway.

Open to Under 17 and Under 15 riders, the AJTS features three events and is an important platform for aspiring cyclists to showcase their abilities

and progress their cycling careers. The goal of the AJTS is to enhance the development, depth, and visibility of track cycling across Australia. The AJTS offers growth opportunities not just for athletes, but also for coaches, managers, and Commissaires (officials).

The AJTS has played a crucial role in nurturing future champions, with many riders going on to achieve success at the World Junior and Elite Track Championships.



Matters Arising During the Reporting Period

A small number of matters arose across the reporting period that impacted our facilities and stakeholders. These included:

- **Sydney International Equestrian Centre.** On 7 December 2023, the NSW Government announced that discussions had commenced on a concept proposed by the Australian Turf Club (ATC) for the redevelopment of Rosehill Gardens Racecourse for housing, greenspace, and a new Metro West station. Included in the proposal was a Centre of Excellence horse training facility to be established at Horsley Park (location of the Sydney International Equestrian Centre) to accommodate the relocation of horses from Rosehill Gardens stables. As at June 30, no further information on this component of the proposal had been made available.
- **Sydney Academy.** On 21 December, the Sydney Academy Athletics Track was closed due to damage to the track surface making it unsafe for use. Whilst the Office investigates options to repair the track, a temporary grass track has been put in place to minimise disruption to customers and stakeholders.
- **Sydney International Regatta Centre and Penrith Whitewater Stadium.** Both venues were closed for a period of time during February and March following a blue green algal bloom. Stakeholders were kept informed during venue closures through weekly water quality updates and necessary arrangements made to ensure minimal disruption to their activities.
- **Southern Highlands Regional Shooting Complex.** During the reporting year the NSW Government made a decision to divest the Southern Highlands Regional Shooting Complex. The Office is working with Property and Development NSW to develop the details and next steps of the process.

Infrastructure Funding and Support

At the conclusion of the reporting period, the Office was responsible for over 500 active infrastructure projects operated by various stakeholder groups, including local government, sporting associations, surf lifesaving clubs and private operators. These projects range from upgrades to existing facilities through to the construction of new multimillion dollar facilities in both metropolitan and regional areas.

Level the Playing Field

In 2023/2024 the NSW Government committed up to \$30 million to the Level the Playing Field Program, designed to enable more women and girls to train and compete in sport in a safe and inclusive environment. The program provided funding to projects that would enable new and upgraded facilities to be built across NSW, including sports fields, courts, playing areas, universally designed changerooms and amenities, along with new and improved lighting.

Successful recipients were required to provide an approved Equitable Access and Usage Policy and supporting action plan, demonstrating how councils and sporting organisations/clubs would effectively drive gender equitable access and use of community sports infrastructure to improve outcomes for women and girls.

In summary:

- A total of 212 applications were submitted for consideration, 26 of which were successful^[2] in receiving funding
- The total amount awarded to projects was \$28,601,881
- Grants were awarded to projects based in 20 different LGAs across NSW and across nine different primary sports (AFL, basketball, equestrian, football/futsal, golf, hockey, netball, rugby league, touch football)

NSW Football Legacy Fund (Round 2)

The NSW Football Legacy Fund was an initiative of the NSW Government, Football NSW (FNSW) and Northern NSW Football (NNSWF) as a result of NSW hosting FIFA Women's World Cup™ matches in Sydney in July 2023. The Office was responsible for the administration of the fund, with Round 2 of the Fund made available in the 2023/2024 reporting year.

The aim of the Fund was to improve football facilities and support infrastructure, increase participation opportunities and improve female player pathways, creating a positive tournament legacy for all of NSW as a result of hosting the 2023 FIFA Women's World Cup™.

The Fund had two separate funding streams:

- **Infrastructure.** For upgrading existing or constructing new football facilities that demonstrate inclusive and accessible design, maximised community participation and demonstrated provision of accessible program content
- **Participation.** For supporting increased football participation and leadership programs. Priority was given to projects that demonstrated how the project would contribute to greater gender equity in football or the applicant organisation

In summary for Round 2 of the Fund:

Participation stream

- A total of 120 applications were submitted for consideration, 61 of which were successful in receiving funding
- The total amount awarded to projects was \$551,791.97
- Grants were awarded to projects based in 30 different LGAs across NSW

Infrastructure stream

- A total of 86 applications were submitted for consideration, 31 of which were successful in receiving funding
- The total amount awarded for projects was \$2,671,000
- Grants were awarded to projects based in 19 different LGAs across NSW

^[2] Two projects withdrew post-award

Surf Club Facility Fund

The Surf Club Facility Program is part of the NSW Government's ongoing commitment to support the upgrade of local surf lifesaving clubs across NSW, recognising the vital role they play in the community.

In the 2023/2024 reporting year, the NSW Government announced an additional \$5 million over four years to upgrade, expand and construct new, safe and inclusive surf club facilities in NSW.

In addition to the existing key objectives of the program, including developing universally designed safe facilities that enable participation in sport and recreation, and increased facility usage for community groups and the public, a new objective for the 2023/2024 round of funding was to improve the financial and/or environmental sustainability of surf clubs.

In 2023/2024, there were 32 projects awarded a total of \$5.097m in funding. With larger grants of up to \$1 million available to clubs, funding went to projects such as staged components of a club rebuild at both Bondi SLSC and Bronte SLSC, a new training room at Ocean Beach SLSC, a roof replacement for Narooma SLSC, critical safety upgrades at Coffs Harbour SLSC and Merewether SLSC, and several solar projects along the NSW east coast.

Asset Management

Key achievements for the 2023/2024 reporting period with respect to the Office's asset management included several significant projects:

- Implementation of an asset maintenance system to better support the Office's asset maintenance and management activities.
- Construction of a new pedal kart track activity at Lake Burrendong Sport and Recreation Centre.
- Completion of dining hall upgrades at both Milson Island and Lake Burrendong Sport and Recreation Centres.
- Commencement of the replacement of the competition timing system at the Sydney International Regatta Centre.
- Completion of lighting upgrades and commencement of a major upgrade to the technical infrastructure and public address/warning system at the Sydney International Equestrian Centre.
- Upgrades to the fire systems at both Broken Bay and Milson Island Sport and Recreation Centres.

Across the year, capital works and recurrent maintenance programs totalling \$15,993,000 were completed for the ten Sport and Recreation Centres six Olympic Sport Venues.

Strategic Asset Management

Capital works and asset maintenance investment in 2023/2024 consisted of:

- Minor capital works program across 41 projects for \$7,465,000
- Asset recurrent maintenance program for \$8,528,000.

Insurance works totalling \$1,750,000 were also completed in 2023/2024. There are additional insurance works in progress with an estimated value

of \$6,000,000 at 8 centres and venues, which are expected to be completed in 2024/2025. The main causes for the insurance works are due to increased frequencies of climate events and greater damage from flooding and severe storms.

In August 2023, the Office submitted the second Attestation Statement and Transition Plan to Treasury and Infrastructure NSW as required under the NSW Government Asset Management Policy for the NSW Government Sector. The purpose of the Policy is to ensure Government assets support Government service delivery in the most effective and efficient way.

Works completed under the Strategic Asset Management Plan in the programs for asset maintenance and capital works at the centres and venues are detailed in TABLES 7, 8 and 9.

TABLE 7: Percentage of maintenance jobs by category

| Asset Maintenance | % |
|-------------------|----|
| Planned | 66 |
| Unplanned | 34 |

TABLE 8: Amount expended on asset maintenance and minor and major upgrades at Sport and Recreation Centres and Olympic Venues

| Asset Maintenance - Capital Works | \$ |
|-----------------------------------|------------|
| 2015/2016 | 12,738,513 |
| 2016/2017 | 11,314,594 |
| 2017/2018 | 20,204,738 |
| 2018/2019 | 16,239,170 |
| 2019/2020 | 9,324,447 |
| 2020/2021 | 16,385,765 |
| 2021/2022 | 13,054,967 |
| 2022/2023 | 18,782,056 |
| 2023/2024 | 17,870,472 |

TABLE 9: Capital works and maintenance works completed

| Centre/Venue | Works Completed |
|---|---|
| Berry Sport and Recreation Centre | <ul style="list-style-type: none"> • Annual planned and unplanned maintenance program completed. |
| Borambola Sport and Recreation Centre | <ul style="list-style-type: none"> • Skate/Scoot Park activity scoped for design and construction in 2024/2025. • Redundant staff accommodation cottages demolished. • Administration building and student lodge accommodation roof re-placements. • Stage 2 swimming pool refurbishment works completed. |
| Broken Bay Sport and Recreation Centre | <ul style="list-style-type: none"> • Fire detection system upgraded. |
| Jindabyne Sport and Recreation Centre | <ul style="list-style-type: none"> • Landscaping and drainage upgrade works for the National Snowsports Training Centre building scoped and designed, ready for construction in 2024/2025. • National Snowsports Training Centre completed and officially opened. |
| Lake Ainsworth Sport and Recreation Centre | <ul style="list-style-type: none"> • Covered outdoor multi-purpose activity and sport facility scoped, ready for design and construction in 2024/2025. • Playing field lighting scoped and designed, ready for construction in 2024/2025. • Replacement of roofs to student lodge accommodation buildings scoped and designed, and stage 1 of construction works commenced. |
| Lake Burrendong Sport and Recreation Centre | <ul style="list-style-type: none"> • Pedal Kart Track constructed. • Dining hall heating and cooling solution designed and installed. • Stage 2 of potable water supply infrastructure upgrade completed. |
| Lake Keepit Sport and Recreation Centre | <ul style="list-style-type: none"> • Commando Course/Mud Run design completed, ready for construction in 2024/2025. • Redundant ablutions block demolished. |
| Milson Island Sport and Recreation Centre | <ul style="list-style-type: none"> • Upgrades to Dining Hall completed. • Fire detection system upgraded. • Design commenced for upgrade to wastewater treatment plant. • Design completed for repurposing of the existing tennis courts into a covered outdoor learning area (COLA). |
| Point Wolstoncroft Sport and Recreation Centre | <ul style="list-style-type: none"> • Design completed for the construction of a COLA over the existing tennis courts. • Design and planning approval continued for the construction of a new amenities block to service the eastern boatshed precinct. • Design and planning approval continued for the construction of a new boatshed. • Design and planning approval continued for the construction of a new jetty. • Design completed for an upgrade to the swimming pool amenities building, ready for construction in 2024/2025. • Stage 2 of upgrades to the student lodge accommodation buildings entryways completed. |
| Sydney Academy of Sport and Recreation | <ul style="list-style-type: none"> • Design completed and contract finalised for upgrades to the dormitory dining hall commercial kitchen, ready for construction in 2024/2025. • Scoping completed for the construction of a COLA over the existing tennis courts. • Upgrades completed to lagoon and creek boat ramps. |
| Sydney International Equestrian Centre | <ul style="list-style-type: none"> • Stage 2 of arena lighting upgrade completed. • Upgrades to public address and sound system commenced. |

| Centre/Venue | Works Completed |
|---|--|
| Sydney International Regatta Centre | <ul style="list-style-type: none"> Commenced replacement of competition timing system. To be completed in 2024/25. |
| Sydney International Shooting Centre | <ul style="list-style-type: none"> Commenced relocation of shotgun layout shelters and lighting upgrade. To be completed in 2024/2025. |
| Southern Highlands Regional Shooting Complex | <ul style="list-style-type: none"> Annual planned and unplanned maintenance program completed. |
| Global Portfolio Programs | <ul style="list-style-type: none"> Annual capital provisions program provided plant and equipment replacements at all centres and venues. Annual recurrent maintenance program provided essential planned safety and compliance servicing and unplanned breakdown repairs and replacements at all centres and venues. Climate change adaptation measures for assets across the portfolio continue to be considered and implemented, where possible. |

National Snowsports Training Centre

During the reporting year, the Office worked with Snow Australia, NSWIS and contractors to complete and deliver the National Snow Sports Training Centre.

The Centre now provides a world-leading training facility for the off-snow daily training of athletes at the development, pre-elite and elite performance levels, whilst also providing access and services to the broader Jindabyne community.

All aspects of the Centre, including indoor acro facilities, a high-performance strength and conditioning gym, administration areas, athlete lounge and learning areas, and the outdoor jump park with two airbag landings became fully operational this year.

The Centre was officially opened on June 7, 2024 by the Premier of NSW, Hon. Chris Minns.



Sector Sustainability

The NSW sport and active recreation sector delivers services to millions of people, and while diverse, is united in its passion to bring the value of sport and active recreation into people's lives across the state.

From community through to elite, the Office of Sport collaborates with and supports the sector to facilitate and promote participation opportunities for individuals and communities. It provides tools, resources, and in some instances regulation, to create fair, safe and inclusive experiences and environments for participation in sport and active recreation.



Enhancing Sector Child Safe Capability

Organisational Capability Initiatives

The Office continued to support the sector in 2023/2024 through initiatives focused on promoting good governance, well managed financial administration, and sound organisational health aimed at ensuring long term sector sustainability. This included:

- Delivery of nine governance and financial management webinars to 406 representatives of recognised SSOs/SSODs
- The continued growth of the Office's online library of previous governance and financial management webinars
- Continued development and enhancement of the 'Running Your SSO' resources.

A key focus for the financial year was the execution and completion of an extensive consultation process with SSOs/SSODs on the redesign of the Organisation Support Program (OSP) in line with the additional funding committed by the NSW Government towards the end of 2022/2023. The review enabled the Office to work with the sector to include innovative approaches to support participation growth and gender equity in sport and enhance governance of SSOs/SSODs as part of the redesign of the OSP.

The Office also continued to collaborate with the Australian Sports Commission (ASC) on a variety of shared governance issues.

During the year the ASC launched "Game Plan", an online platform supporting governance structures and requirements for sporting clubs, SSOs/SSODs and NSOs/NSODs. The platform was well utilised, with 87 SSOs/SSODs, 1,174 NSW based clubs, and a number of NSOs responsible for their sports in NSW, accessing development modules to assist them.

The ASC also employed the platform to distribute the Sports Governance Standards survey during the financial year. All recognised SSOs/SSODs in NSW utilised "Game Plan" to complete the survey, providing valuable insights and actions for each organisation to improve their governance and organisational capability.

Child Safe Action Plan

The Child Safe Action Plan 2023–2027 (CSAP) details how the Office will influence change across the sport and active recreation sector in relation to child safety. The plan includes the strategies the Office will take in delivering our own services to children, as well as those we will take with other organisations in the sport and active recreation sector, especially those the Office fund and regulate.

Development and implementation of the plan is overseen by the Office's Child Safe Steering Committee which comprises all the Office's Core Executive and relevant senior officers.

Highlights of progress made in line with the CSAP during the reporting year of 2023/2024 are set out below.

SUPPORT FOR THE SPORT AND ACTIVE RECREATION SECTOR

The Child Safe Sector Engagement Committee met 3 times in 2023/2024 with presentations from Tennis NSW, Cricket NSW, Play by the Rules, the Office of the Advocate for Children and Young People NSW, Sport Integrity Australia, and the Office of the Children's Guardian (OCG).

A one-stop-shop webpage with essential child safe information and links to relevant organisations and resources was maintained. In 2023/2024 there were 6,246 unique page views across the various child safe specific webpages – a 22% increase from the previous financial year.

The Office's communication channels continued to regularly promote information and messages about Child Safeguarding and the Child Safe Scheme, including about the OCG's Child Safe Self-Assessment. This included 17 individual social media posts shared across the Office's various channels and regional Facebook pages, six articles in newsletters distributed to over 13,000 recipients, and 13 specific child safe Electronic Direct Messages (EDMs).

Specific communications and messaging regarding positive sideline behaviour at kids' sport were also promoted through the Shoosh for Kids' campaign.

The Office also continued to provide education and training to sector organisations to support practical

implementation of the Child Safe Standards while also promoting other available resources, tools and training for the sector, including those from OCG and Play by the Rules.

This included promotion of the five Child Safe Sport e-learning modules that were developed in collaboration with OCG and are aligned with the Child Safe Standards. Across the year there were 12,762 Child Safe Sport eLearning module completions.

With the change to the administration of the Active Kids voucher scheme to the Department of Customer Service (DCS) in early 2024, the Office proposed that providers should complete module 1 of the Child Safe Sport e-learning course as part of re-registration processes. This resulted in a significant increase in course completions in December, January and February, with a peak of 3,369 courses being completed in January.

The Child Safeguarding and the Law webinar series continued with a further three webinars held in 2023/2024 and a total of 879 registrations with many more people accessing the post event recordings. Topics covered included, reporting to the Child Protection Helpline, the role of Sport Integrity Australia, and Online Safety in Sport (presented by the e-Safety Commission).

Throughout the year, the Office also collaborated with Sport Integrity Australia (SIA) to host several events. This included a SIA Roadshow event, which included presentations from the Director, Safeguarding and the Director, Integrity Complaints, and a SIA Managing Integrity in Sport Course, with the first day dedicated to child safeguarding.

As part of implementing the CSAP, there was also a focus on building capability in sector organisations and their staff. This was achieved through the development of a Child Safe Sport Implementation Guide aimed at assisting development staff in SSOs promote the Child Safe Standards to clubs.

A new resource was released in 2023/2024 highlighting best practice in child safety for children from different cultural backgrounds and abilities. A series of short videos on protective behaviours for teens was also released using the voice of talented young athletes to promote child safe messaging to their peers.

During the reporting period the Office continued to run workshops for Member Protection Information Officers (MPIOs) across the sector. There was a total

of 24 MPIO workshops held, attended by 262 sector participants.

MPIOs provide information about rights, responsibilities and available options to an individual wishing to make a complaint or raise a concern, including about child safety matters.

Information about the Child Safe Scheme and the obligations of Child Safe Organisations have been included in all grant program information provided since September 2022. In addition, all funding agreements with SSOs and Regional Academies of Sport include clauses related to child safe requirements.

In this financial year, questions about the Child Safe Scheme were included in relevant grant applications with applicants asked if their organisation:

- Is aware of the NSW Child Safe Scheme (86% responded yes)
- Is working to embed the 10 Child Safe Standards in its systems, policies and processes (84% responded yes).

OFFICE OF SPORT SYSTEMS AND PROCESSES

The Office's leadership continued to build a child safe culture, improving and maintaining robust systems and processes within the organisation that keep children safe.

Communication

Regular updates on training, available resources, reporting systems and messages from the Committee continued as part of the rollout of the Office's internal communications plan targeted at all staff to reinforce the importance of child safety.

Policies and procedures

The Office's overarching Child Safe Policies and Procedures were maintained, with staff required to familiarise themselves with requirements through regular training. Many of the Office's Child Safe policies are scheduled for review in 2024/2025.

Training

Child safe training remained as mandatory with all staff expected to complete an online child safe e-learning module as part of their induction, covering the Office's child safe framework including policies and procedures and reporting mechanisms.

Case Study

Shoosh for Kids



Working closely with sector partners, clubs, members and associations across NSW to promote positive spectator behaviour towards children, Shoosh for Kids proved once again to be a popular initiative in 2023/2024.

Off the back of the success of the winter campaign, the Office introduced a summer campaign to further promote the message all year round. Close to 200 new clubs, associations and local sport and recreation centres signed up across the winter and summer campaigns, joining SSOs and existing organisations from previous years.

The reach of Shoosh for Kids was increased during the Winter 2024 campaign, with a range of translated assets developed with the assistance of Multicultural NSW. Messaging was developed in Vietnamese, Hindi, Arabic and both traditional and simplified Chinese to broaden the reach of the campaign into key CALD audiences across the State.

The Office also worked alongside NRL Club West Tigers to raise the visibility of Shoosh for Kids

through an exclusive media opportunity with 7 News. The West Tigers provided player and staff talent for the news piece, along with a promotional video for the Office's, owned channels.

Additionally, Office staff developed and delivered an online session for new, existing and prospective partners to provide information on the campaign and ideas to assist them with promoting the initiative to their participants. Existing pieces of campaign collateral were also once again updated to ensure relevancy and support to partners.

The campaign also saw successful engagement across social media channels and the Office's website, with an increased 6330 unique visitors to the site across both the summer and winter campaign periods.

Shoosh for Kids remains an important initiative of the Office in promoting positive sporting environments. It is critical to ensuring that our kids continue to have fun, be active and keep coming back to grassroots sport.

Incident reporting

Management of child safe incidents are led by the Director of Human Resources and the Executive Director of Centres, Venues, Regions. The Child Safe Steering Committee closely monitors reporting trends, and reports this to the Audit and Risk Committee. There was a total of 39 incidents reported into the Child Safe Incident Reporting System throughout the year.

Risk assessment

Local level site child safe risk assessments continued to be reviewed and compiled into an office-wide Child Safe Risk Register, complemented with a priority action plan for mitigation strategies.

Consultation and information

To support the Office's focus on Youth Consultation, preliminary discussions with the Advocate for Children and Young People were held regarding a future partnership.

Information remained available for parents and carers of children attending the Office's programs and services about child safety with a plan for continuous improvement and accessibility of relevant information.

The Office will continue to place a heavy focus on its responsibilities both internally and externally in relation to child safety, with further actions to be implemented from the Plan across 2024/2025.

Education and Support

Coaching and Officiating

Coaching and officiating support continued to be delivered to SSOs by the Office in 2023/2024 through workshops, training courses and networking events.

Training was delivered to 480 participants in total and included:

- 1 presenter and assessor training course
- 5 mentor training courses
- 2 correspondence training courses (coaching and officiating)

- 2 pathway coaches webinars
- 4 high performing officials webinars
- 5 state coaching directors networking meetings
- 5 state officiating directors networking meetings.

Customer satisfaction with these courses remained high, with combined feedback survey results for all workshops, training courses and networking events illustrating an average attendee satisfaction rating of 99%.

Following its pilot in the previous year, the Office also conducted a survey to determine the best delivery format for the Mental Health First Aid Course. This course will be added to the coaching and officiating programs offered in the next financial year.

In addition to the work delivered at a state level, the Office also continued to engage with the Australian Sports Commission on coaching and officiating initiatives that have national impact.

Member Protection Information Officer Workshops

Member Protection Information Officers (MPIOs) have an important role to play at all levels of sport by providing information about rights, responsibilities and available options to an individual wishing to make a complaint or raise a concern.

MPIO training is a Play by the Rules (PBTR) course comprising an online theory module as well as an online workshop delivered by the Office.

PBTR conducted a review of the course over 2023/2024 and re-launched in April 2024, with new training resources and a focus on the role of the National Integrity Framework. The response from workshop attendees since the re-launch has been very positive with a 93% satisfaction rating from NSW participants when asked whether they would recommend MPIO training to someone else in sport.

As part of the Office's education support to the sector, the Office held 24 MPIO workshops attended by 262 participants during the reporting period 2023/2024.

Diversity and Inclusion in Sport Alliance

The Office continued its partnership with Play by the Rules to support the annual Diversity and Inclusion in Sport Alliance (DISA) Forum held in January 2024.

Along with a financial contribution of \$5,000, the Office provided a project management role including event planning and coordination.

The forum's theme was Intersectionality and examined how sport can use an intersectional lens to improve how safe environments are established and maintained, ensuring everyone feels welcomed. A number of speakers, including Kate Jenkins AO, discussed the challenges and opportunities with the almost 650 attendees (in person and online), with 8% of attendees rating the information presented at the event as very/extremely valuable.

Information and Resource Support for the Sector

In 2023/2024, the Data Insights Unit continued working with Volleyball NSW, Athletics NSW and Swimming NSW to develop an analytical tool which enables SSOs to explore and understand trends in their membership retention and growth. Although aimed primarily at small SSOs which do not have in-house data capabilities, the tool was made available to all SSOs free of charge in October 2023.

Regulation

Motor Vehicle Racing Ground Licensing

The Office, under delegation from the Minister, administers the *Motor Vehicle Sports (Public Safety) Act 1985* (the Act). The Office's principal function under this Act is issuing licences that authorise the holding of motor vehicle race meetings at the motor vehicle racing ground specified in the licence.

This licensing function relates solely to the safety consideration of whether the track is suitable for motor vehicle racing, on the advice of one of the seven sanctioning bodies recognised by the Office.

On 30 June 2024, there were 150 current motor vehicle racing ground licences issued by the Office under the Act.

Major Motor Sport Events Regulation

The *Motor Sports Event Act 2022* (the Act) is the legislative instrument that enables major motor racing events to take place on public roads and came into effect in April 2022.

Five events were facilitated under the Act during the reporting period, being the Bathurst 1000, Challenge Bathurst, the Bathurst International, Bathurst SuperFest and the Bathurst 6-Hour.

The Office oversaw the legislative requirements under the Act for these five events, working with the event promoters, sanctioning bodies, local government and NSW Government agencies to ensure compliance.

Combat Sports Authority

The Combat Sports Authority of NSW (the Authority) is constituted by the *Combat Sports Act 2013* (the Act). The Authority is a NSW Government agency.

Roles within the Office provide secretariat, administrative and regulatory support to the Authority through a service level agreement.

In accordance with the Act and the Combat Sports Regulation 2014 (the Regulation), the Authority has the following functions:

- Supervise and regulate professional and amateur combat sport in NSW,
- Advise the Minister on matters related to combat sports and the Act, and
- Promote awareness of issues relating to combat sports.

A major milestone was achieved on April 3, 2024 to improve safety in the combat sports sector following the passing of the Combat Sports Amendment Bill 2024 in the NSW Parliament.

The Bill provides important safety reforms in the combat sports sector through improvements to the sports' legislative framework.

The Bill was prepared in response to recommendations from a review of the *Combat Sports Act 2013* and *Combat Sports Regulation 2014* by the Combat Sports Authority of NSW. The reforms to the Act will be progressively implemented over a 12-month period from 1 July 2024.

On 30 June 2024, there were 6,372 combatants and 1,406 industry participants and promoters registered under the Act.

The Authority granted 180 permits to hold combat sport contests in 2023/2024.

Combat Sport Industry Advisory Group

The Office acts as the secretariat for an Industry Advisory Group which was established in November 2022 to support the Authority.

The Group is a non-statutory body established to provide a forum for the regular exchange of information between the combat sports industry, the Authority and the NSW Government including opportunities to:

- Effectively implement government reforms
- Collaborate on initiatives and education campaigns relating to each sector of the industry
- Exchange information about Authority and industry activities, as well as emerging best practice
- Improve industry compliance with legislative requirements and
- Address barriers to improving industry skills and compliance levels.

In 2023/2024, eight industry representatives participated as members of the Group.

The Group is chaired by the Chairperson of the Authority and met twice in 2023/2024.



Partnerships and Investment

Partnerships and investment play pivotal roles in fostering the growth and sustainability of sport and active recreation. They are critical to bringing more resources, expertise and opportunities to the sector, as well as amplifying financial resources and enhancing infrastructure development, program and activity delivery, and access to sporting facilities.

The Office of Sport has a key role in managing government investments, coordinating partnerships and providing the evidence base to ensure value for money.

By supporting and collaborating with a range of partners to deliver mutually beneficial outcomes, the Office ensures that sport and active recreation continue to contribute towards a broader range of government priorities and create greater benefits for everybody in NSW.



Women in Sport

The Her Sport Her Way strategy 2019–2023 saw remarkable progress and investment in promoting female participation and breaking down barriers across the state. This included:

- Unprecedented funding for female-friendly facilities and design initiatives, alongside support for 101 innovative projects spanning 38 SSOs and SSODs.
- Notable programs such as Daughters and Dads Active and Empowered expanded statewide, with tailored variants in cricket, basketball, and football.
- Major event legacy programs in key sports like cricket, basketball, and football developed.
- Collaborations with organisations including Minerva Network and Sport NSW to increase leadership opportunities for women in sport.
- Facilitated knowledge exchange through initiatives like the Trendspotter Forum and Facility Design and Innovation webinars.
- The development of online tools like the Participation Planning Tool and Unleash Your Value storytelling workshop, alongside grant evaluation workshops, to enhance program effectiveness.

While the focus in 2023/2024 was on the development of the next iteration of the women in sport strategy (due to be released in late 2024), this did not prevent the Office continuing its work in the female sport space and leveraging the success of the FIFA Women's World Cup™.

The Winning Playbook

Over 400 global trailblazers, local changemakers, community leaders, players and administrators gathered in Sydney on 9 August 2023 for The Winning Playbook: Leading Innovative Change in Sport Forum.

Hosted by the NSW Government and Football Australia, The Winning Playbook looked at key trends driving innovation in women's sport, set against the backdrop of the remarkably successful FIFA Women's World Cup Australia and New Zealand 2023™.

The line-up of speakers included Fatma Samoura (FIFA Secretary General), a trailblazer for women's

football who has overseen unprecedented growth in the sport, Jill Ellis (President, San Diego Wave and two-time World Cup champion coach, US Women's National Soccer Team) and James Johnson (Football Australia CEO).

The forum was part of the NSW Government's NSW Football Legacy Program and focused on four ways to accelerate the momentum of women's sport: Leading Change, Partnering for Success, Doing it Differently and Legacy for the Future. The content delivered throughout the forum highlighted that there has never been a greater opportunity for brands to take advantage of the record crowds and media interest in women's sport and unlock untapped value in the Australian marketplace through investing in women's sport.

Key takeaways from the day included the message that even when the tournament has ended, this is just the beginning for women's sport and it's up to each person to act and accelerate the momentum that is being witnessed.

InnovateHER Forum

Held on 9 April 2024 at the Bondi Pavilion Theatre, the InnovateHER forum provided the sport sector and partners with an opportunity to learn, be inspired and to celebrate innovation for women and girls.

Over 160 attendees heard from industry thought leaders, brands, special guests, and practitioners who challenged and inspired 'outside the box' thinking when it comes to reimagining sport experiences for women and girls.

The forum included the exploration of the world of Gen Z through demographic research, insights into the world of high-performance coaching from representatives across netball, NRL and AFLW, and case studies of innovative programs that are creating inclusive environments for women and girls to thrive in sport.

From rugby to netball, rifle to paragliding, AFL, tennis and rugby league, examples of how sports (big and small) have been thinking outside the box to find innovative ways to increase women and girls' participation in their sports with amazing success were presented.

As part of the Forum the Office published a series of videos featuring the innovative programs being delivered by sports, including cricket, tennis, AFL and waterpolo. These videos are now housed on the Office's Innovation Hub section of its website.

Case Study

Netball NSW Storytelling Workshop - Shooting for 2027

Storytelling is the single most powerful way to effect change. It has been used since the beginning of time to inspire, teach and motivate.

With this in mind, the Office partnered with Netball NSW to host a Storytelling Workshop - Shooting for 2027. The workshop aimed to unlock the enormous opportunities for brands and netball athletes to leverage their impact in the lead up to the Netball World Cup on home soil in 2027.

Held on 15 May 2024 at Netball Central, Sydney Olympic Park, nearly 100 people collaborated and strategised on how to explore and amplify partnerships in netball through stories that create positive change, reaching well beyond the court.

The audience included current NSW Swifts and Giants players, coaches, Netball NSW staff and board members, Netball Australia staff and board members, current and potential netball partners.

Major brands Suncorp and Woolworths spoke to the audience about how their values-based partnerships are delivering big impact.

Sarah De La Mare, Head of Community and Sponsorships at Woolworths highlighted the benefit of engaging athletes and ambassadors. "Athletes are important because they get the cut-through of the message. They bring personality, credibility and athleticism. Not only that, they can bring their audience and they are seen as idols. So, by using them, you can create more engaging content"

Examples of innovative investment and campaigns where brands, athletes and sports have achieved success together were shared, alongside latest research and insights.

Guided workshops using practical workbooks, were then held for athletes to assist in crafting compelling stories that resonate with audiences, and for brands to develop a blueprint that will drive their partnership further.

10 World Cups in 10 Years

World Cup Event Planning and Coordination

In July 2018, the NSW Government announced it would bid for 10 World Cups in the next 10 years which it proposed would contribute \$1 billion to the NSW visitor economy.

Two of these major events (FIFA Women's World Cup 2023 and United Cup 2024) were delivered in 2023/2024, with the Office working closely with local organising committees and numerous other NSW government agencies to support operational planning and delivery.

FIFA Women's World Cup: Held across Australia and New Zealand from 20 July to 20 August 2023, Sydney hosted over 600,000 football fans across the 11 matches held at Sydney Football Stadium and Stadium Australia. Each of the five games played at Stadium Australia,

including Australia's opening match versus Republic of Ireland and the semi-final against England, reached the venue's maximum tournament capacity.

The event shattered numerous records, including the Matilda's semi-final versus England in Sydney, which was viewed by over 11 million Australians. A global TV audience of over 2 billion was achieved for the entire tournament.

An official FIFA Fan Festival was also set up in Tumbalong Park, Darling Harbour where fans were able to watch every match live streamed. It was the largest FIFA Fan Festival across the nine host cities, attracting 250,084 attendees.

United Cup 2024: In its second year, the United Cup was played over 9 days from 29 December 2023 to 7 January 2024 in two host cities (Perth and Sydney). The tournament featured the world's best players showcasing the sport with mixed teams from 18 countries. Sydney hosted group stage matches along with the finals, all of which were held at Ken Rosewall Arena in Sydney Olympic Park.

The current status of the 10 World Cup events is detailed in Table D.

TABLE 10: 10 World Cups in 10 years – delivery status

| Event | Scheduled Year | Status |
|---|----------------|---|
| Rugby League Nines World Cup | 2019 | Delivered |
| ICC Women's T20 World Cup | 2020 | Delivered |
| ATP Cup (Delivered as United Cup from 2023) | Annual | Delivered 2020, 2022, 2023 and 2024 |
| ICC Men's T20 World Cup | 2020 | Delivered (was postponed to 2022) |
| World Athletics Cross Country Championships | 2020 | Delivered (was postponed to 2023) |
| UCI Road World Championships | 2022 | Delivered |
| FIBA Women's Basketball World Cup | 2022 | Delivered |
| FIFA Women's World Cup | 2023 | Delivered |
| Netball World Cup | 2027 | Secured |
| Rugby League World Cup | 2026 | Secured for Australia. Host cities to be determined |
| Rugby World Cup | 2027 | Secured for Australia. Host cities to be determined |



Case Study

FIFA Women's World Cup 2023



From 20 July through to 20 August 2023, the FIFA Women's World Cup™ captivated football audiences across the world, no more so than in Australia. Records were smashed. Fans packed stadiums, pubs, live sites and living rooms across the country. Merchandise sales soared and women's football was the daily topic of conversation.

The tournament aimed to go “beyond greatness”, showcasing the best talent in women's football and using the world's biggest women's sporting event to foster and promote women's football globally. This iteration marked the first time 32 countries took part in a FIFA Women's World Cup™, with previous editions only featuring 24 teams. Six different confederations were represented.

In the lead up to the event, the Office facilitated the delivery of several activities to build hype and celebrate the event in NSW, including the Trophy Tour. They also supported the operational delivery of the tournament, working with many government stakeholders, the Local Organising Committee and FIFA to ensure a world-class experience for athletes, officials and spectators.

Along with supporting the 11 matches in NSW, the Office was involved in the many ancillary events including team welcomes, open training sessions and public viewing sites. The NSW Government supported additional public viewing events as interest in the tournament reached unprecedented levels, opening Sydney Football Stadium, Western Sydney Stadium and the Sydney Cricket Ground to the public for free match viewing on venue big screens.

Sydney Olympic Park was also a hub for the knockout rounds of the tournament with additional screens and entertainment in the precinct throughout the final weeks. Other public viewing sites across Greater Sydney and regional NSW hosted thousands of fans over the month.

The tournament far exceeded expectations with records broken in areas as diverse as ticket sales, volunteers, broadcast figures and online streaming. Across the event, the average attendance at Sydney venues was 54,905 fans per match – a tournament high, with the Final played at Stadium Australia attracting a sell-out crowd of 75,784 attendees.

FIFA reported that USD \$570 million in revenue was generated throughout the tournament, allowing the event to break even for the first time.

The tournament also set new benchmarks for performances on the pitch, inspiring the next generation of Matilda's. The NSW Football Legacy Program, funded by the NSW Government, continued throughout the reporting period, injecting close to \$10 million into football participation and infrastructure initiatives.

Following the success of the tournament, the NSW Government supported Football Australia in its bid to secure the AFC Women's Asian Cup, which will be held in 2026. The Office also worked with Football NSW and Northern NSW Football to commence planning for the continuation of legacy initiatives through to 2026.

Legacy Initiatives

A critical objective of hosting major events is creating a long-term benefit for host cities, the community and the sporting sector. To meet this objective and ensure the benefit is spread throughout the communities of NSW, the Office supported a range of major event legacy initiatives in 2023/2024.

In 2023/2024 the \$10 million NSW Football Legacy Program continued, aligned to the role NSW played in hosting 11 FIFA Women's World Cup 2023 matches. Delivered in partnership with Football NSW and Northern NSW Football, the program supports the development of football at all levels through the construction of new community facilities, participation initiatives, high performance, and leadership and development programs.

Overall, the Program has seen the delivery of:

- A football specific Daughters and Dads program to over 965 families
- A football specific leadership program for 119 women
- Over 1000 scholarships awarded to support female coaches and officials.

A large component of the NSW Football Legacy Program is the NSW Football Legacy Fund. Over two rounds of the program, the following was funded:

- 60 grants for infrastructure projects with a total value of \$5,170,960
- 134 grants for participation projects with a total value of \$1,201,767

The FIBA Women's Basketball World Cup Legacy Program also continued, executed in partnership with Basketball NSW. Over the course of the legacy program:

- Over 10,000 girls attended 'come'n'try' programs in over 230 locations across NSW
- Over 5000 participants attended Indigenous Basketball (IBA) holiday programs

Overall, from 2021 to 2023 the Legacy Program saw significant success:

- 23% growth in female basketball participants (16,890 to 20,773)
- 20% growth in female referees (750 to 900)
- 78% growth in female coaches (644 to 1148).

Strategic Partnerships

Peak Body Funding and Partnerships

In 2023/2024, the Office provided funding and support to Sport NSW and Outdoors NSW/ACT for the delivery of programs and initiatives for the period 2023/2024 – 2027/2028.

Sport NSW received \$2.5 million, including:

- \$1 million core funding for:
 - Local government forums and engagement on key sector issues
 - Sector forums, workshops and briefings on industry matters
 - Education and training for sporting organisation boards and staff
- \$1.5 million for:
 - The Fair Play Network
 - Projects that promote safe and inclusive environments in sport
 - Female leadership programs

The Office of Sport also provided \$40,000 to Sport NSW towards the annual Champions of Sport Awards.

Outdoors NSW/ACT received \$395,000 to:

- Develop industry resources and information
- Increase activities and membership benefits through grant funded programs
- Better use data and insights to capitalise on opportunities for the sector
- Empower, educate and increase understanding of inclusion and diversity in the Outdoor sector
- Deliver the Pinnacle Leadership Program to support and mentor new female leaders in the sector.

Play By the Rules

The Play By The Rules (PBTR) program provides information, resources, tools and free online training to increase the capacity and capability

of administrators, coaches, officials, players, parents and spectators to prevent and deal with discrimination, harassment, child safety, inclusion and integrity issues in sport.

It is a national program designed to encourage safe, fair and inclusive sport, and is a collaboration between all states and territories and Sport Integrity Australia (SIA).

The Office continued its long-standing support of the PBTR program contributing \$20,000 in 2023/2024, in addition to in-kind support for projects and campaigns.

Play by the Rules (PBTR) online courses are hosted via the SIA eLearning hub, with a total of 12,082 course completions in 2023/2024 from participants in NSW (32% nationally).

Other Strategic Partnerships

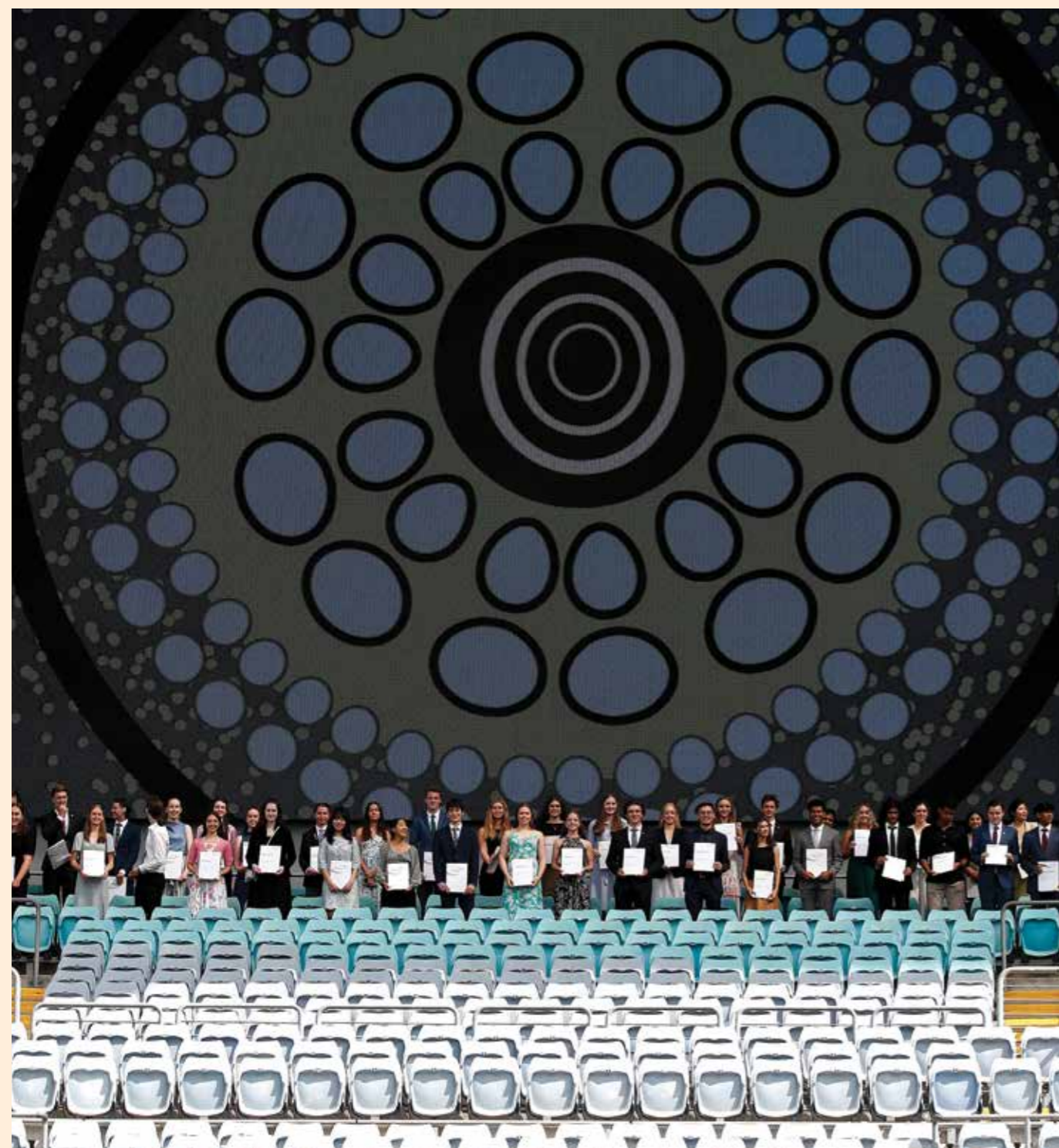
In 2023/2024 the Office provided funding of \$700,000 to Royal Life Saving NSW as part of a strategic partnership to support and increase safe participation in recreational swimming, including for underrepresented groups such as people from multicultural communities, children from low socio-economic communities, and older citizens.

The Office also continued to partner with AUSTSWIM NSW, allocating \$30,000 in funding to provide professional development to NSW Teachers of Swimming and Water Safety. This investment in instructors allowed for more aqua aerobics and fitness classes to be run throughout the state, supporting a more diverse range of activities for people in NSW.



Diversity and Inclusion

At the Office of Sport, diversity and inclusion and its promotion within our workplace and amongst our partners and stakeholders, is an integral part of what the Office does and the values by which we operate and measure ourselves.



Reconciliation Action Plan

In 2023/2024, the Office continued to implement and build on the foundational work delivered during the first year of our inaugural Reconciliation Action Plan (RAP). Progress was tracked and reviewed against the deliverables set out in the Plan, reinforcing the Office's commitment to fulfilling its objectives and desired outcomes.

Highlights during 2023/2024 included:

- Hosting National Reconciliation Week and NAIDOC week events for staff, engaging and educating them on the topic of reconciliation.
- Providing funding of nearly \$3 million across 64 sports initiatives to increase participation of First Nations people in sport.
- Rolling out Traditional Indigenous Games (TIG) training to more than 80 staff across the Office's centres, venues and regions. This included the development of TIG education modules, online training and practical face-to-face sessions. Externally, more than 180 teachers, students, coaches and volunteers across the Central West and the North Coast also participated in TIG training sessions.
- Procuring goods and services to the value of \$169,400* with Aboriginal businesses, whilst also providing staff with further training to encourage procurement that supports RAP objectives.
- Continuing to facilitate and support regional participation and talent identification opportunities for First Nations communities across NSW.
- Increasing membership to the NSW Aboriginal Sport and Active Recreation Network which now includes 24 members, 15 of whom represent SSOs and other sporting organisations, including Football NSW, Basketball NSW, Police -Citizens Youth Clubs (PCYC), NSW Rugby League, Golf NSW, AFL NSW/ACT, Paddle NSW, Tennis NSW, Swimming NSW, Lloyd McDermott Rugby Development Team, Netball NSW, Gymnastics NSW, Hockey NSW, Royal Life Saving Society NSW and John Moriarty Football -Moriarty Foundation.

In addition to delivering on the current RAP, this financial year also saw the launch of the Office's second RAP during National Reconciliation Week in May 2024.

The second 'Innovate' RAP 2024-2026 builds on the progress already made by further embedding our RAP focus areas to become business as usual, improvements for First Nations peoples' employment, engaging sector partners in reconciliation opportunities and building a more active future for all people in NSW.

The Plan was developed through widespread staff consultation and it is the Office's intention to continue working closely with NSW First Nations communities to ensure our commitments and actions lead to meaningful and sustainable outcomes.

* figures only available to March 2024.

Disability Inclusion Action Plan

The Office's Disability Inclusion Action Plan 2023-2026 expresses the Office's commitment to take meaningful actions in addressing barriers preventing people with disability from greater participation and inclusion in sport.

The Office is committed to strengthening the relationship between sport and active recreation organisations and community organisations that support people with disabilities. The Plan outlines how the Office will work with staff, partners and stakeholders to implement actions and strategies both internally and externally to honour this commitment across 4 focus areas:

- Attitudes and behaviours
- Liveable communities
- Employment
- Systems and processes.

The Plan provides the framework to ensure that in both our workplaces and in the community, the rights and needs of people with disability are respected, advocated for and adopted.

Some of the highlights during 2023/2024 included:

- Providing a 16-week internship program for a recent university graduate with disability through the Public Service Commission Disability Internship Program.
- Implementing new partnership programs with local stakeholders in regional areas to support people with disability. This included the purchase of sports equipment and procured training allowing project partners to build ability and capability to deliver initiatives and programs for people with disability.
- Reviewing and adapting activities offered by our Centres to incorporate disability inclusion, including the development of supporting resources for program staff.
- Preparing, developing and promoting the delivery of a Disability Sports Forum in collaboration with Sport NSW for the sport sector in July 2024.
- Providing funding of nearly \$1.5 million for sports initiatives for people with disability. This included 29 projects specifically intended to primarily support people with disability, as well as funding to 16 SSODs.

A key focus area of activity for the 2024/2025 period will be offering disability sports at a selection of the Office's Sport and Recreation Centres.

Multicultural Plan

In March 2024 the Office of Sport launched its 2024-2028 Multicultural Plan.

The Multicultural Plan is the Office's roadmap for the next four years to support our staff and the broader sport and recreation sector to develop culturally appropriate and inclusive policies, programs and services that addresses the needs and interests of people from multicultural communities.

To achieve this, the plan sets out specific actions under four key pillars in alignment with the Multicultural Policies and Services Program (MPSP) NSW Framework. These are;

- Leadership
- Engagement
- Planning
- Service delivery

The plan is being brought to life by fostering ongoing partnerships and culturally appropriate consultation and collaboration between the Office, the sport and active recreation sector and multicultural communities.

The Office is committed to leading the sport and active recreation sector in engaging with multicultural people and organisations in a positive way to ensure that activities are informed and co-designed by the community.



Our Corporate Services

Executive and Ministerial Support

The Executive and Ministerial Support (EMS) team sits within the newly established Corporate group.

Responsibility for executive and ministerial support includes briefing and correspondence requests, right to information access, Cabinet submissions and Parliamentary advice between the agency and the Minister's office, complaints handling and privacy.

In the 2023/2024 reporting year, the Office of Sport received two Standing Order 52 requests and 19 access applications.



Grants

Each year the Office administers a range of grants and funding programs to support sport at every level –from local community sporting clubs through to elite and professional levels.

In 2023/2024 the Office facilitated 14 rounds of grant funding spread over 12 different funding programs. Key programs included the Level the Playing Field Program, the NSW Football Legacy Fund, the Surf Club Facility Fund and a number of individual projects supported as 2023 Election Commitments.

2023/2024 saw the Office receive 1982 applications for funding, with 1079⁽¹⁾ grants awarded totalling \$63,242,987 spread across 103 of the state's Local Government Areas (LGAs). This funding will support projects worth a total of \$124,100,376.

This total includes over \$15 million awarded to the sport sector through grant programs that directly support grassroots sporting clubs, including the Local Sport Grant Program, Local Sport Defibrillator Program, Partnership Program, Project Support Program and NSW Football Legacy Fund Participation stream. Recognised State Sporting Organisations (SSOs) and State Sporting Organisations for People with Disability (SSODs) also received increased funding under the Organisation Support Program.

At the conclusion of the reporting period, the Office was responsible for over 500 active infrastructure projects operated by various stakeholder groups, including local governments, sporting associations, surf lifesaving clubs and private operators. These projects range from upgrades to existing facilities through to the construction of new multimillion dollar facilities in both metropolitan and regional areas.

Overall, during the 2023/2024 financial year, over \$230 million was paid by the Office to grant recipients for new and ongoing projects.

For all information pertaining to Office of Sport grant programs, including details of recipients, please go to <https://www.sport.nsw.gov.au/grants>.

⁽¹⁾ Includes 4 grants that were withdrawn by recipient post-award.

Procurement

The Office is committed to ensuring value for money in its procurement of goods and services while being fair, ethical, and transparent in procurement activities.

The Office is a Level 1 accredited agency under the NSW Government Accreditation Program for Goods and Services. This enables the Office to procure goods and services up to a maximum contract value of \$50 million for low-risk procurement activities and \$20 million for high-risk procurement activities.

During 2023/2024, the Office finalised 21 goods and services procurement activities valued above \$150,000 (including GST), which resulted in 21 contracts being awarded with a combined total whole-of-life value of approximately \$9.65 million (including GST).

People and Culture

Process and Technology Harmonisation (PATH) Program and Shared Service Arrangements

The Office of Sport was an early adopter of the PATH program with a focus on enhancing both back-office processes and data and providing an enhanced employee and manager self service system.

Through a focus on continuous improvement and collaboration with the Department of Planning, Housing and Infrastructure (DPHI) adoption of the program has resulted in improved effectiveness, evidenced by through enhancements in alignment of the people systems functions and processes, and the Office's awards and people processes.

Ongoing refresher training and actively seeking feedback around change management requirements in the use and adoption of the system was a key focus in supporting staff and managers with the changes.

Workforce Management and Recruitment

Revising and building future ready and adaptable structures

In late 2023 a new leadership structure was implemented at the Office. The new structure improved the alignment of resource and capabilities to better deliver strategic priorities, while also introducing structures that enabled the ability to flex up and down in response to future requirements. The changes introduced supported the Office's commitment to honesty, integrity and impartiality, applying a strong foundation of governance and were positively received and supported by staff.

Key changes included:

- The introduction of a Corporate Group and Executive Director, Corporate, supporting additional capability and capacity in areas including finance, people and culture, grants administration, information management and technology, procurement and executive and ministerial support.
- The renaming of the Office's Regional Delivery Group to Centres, Venues and Regions, better reflecting the scope of the group.
- Creation of a Customer Operation Branch, bringing together all functions and activities that support centres and venues across NSW.
- A revised structure of the Policy and Program branch to improve alignment of accountabilities and focus, enabling greater opportunities to shape required capabilities and capacity for the future.

To further support the changes to the Office's leadership structure, new HR delegations were implemented aimed at building accountability of people leaders, progressing decisions in relation to key people actions and outcomes, and embedding a strong governance structure and culture to empower leaders.

Supporting the workforce through a people and culture focus

During the reporting year the focus on building the structures, capability and capacity of the Office both short and long term were also supported by an ongoing investment and maturing of the People and Culture function.

Following a successful pilot of 'People Partnering' and centralising of recruitment resources, these changes were embedded into an updated people and culture function, with a new structure implemented in February 2024.

As part of the changes introduced, there has been an increase in focus on:

- Supporting initiatives to grow the Office's engaged workforce
- Coaching and development of people leaders
- Prioritising a culture of inclusion
- Facilitation and support of staff wellbeing, safety, and career and professional development

Enhancement to the Office's recruitment processes focused on attracting and selecting staff that share the common purpose of building active communities. With the creation of one recruitment team (merging ongoing and casual recruitment team members), improved and consistent processes delivered across the reporting year included:

- A refreshed end-to-end experience from initial candidate care through to selection, onboarding and welcoming of new staff
- A revision to the induction process to ensure a more tailored induction for each staff member
- Delivery of programs to build the competence and confidence of people leaders and staff in recruitment, including improved knowledge of processes, accessing opportunities including expressions of interest in short term development opportunities, and readiness to apply for roles

The Office has further developed the early career program through the trainee programs for outdoor recreation roles, with seven new trainees joining the Office at the beginning of 2024. This program runs for up to 24 months for the trainee and provides both experience and development through a formal qualification and a pipeline of talented potential team members to deliver programs.

Overall, the Office undertook 166 recruitment actions, including 102 external advertisements and 64 internal Expressions of Interest.

Organisational Development

The organisational development program for the Office aimed to build on the significant progress made in the previous reporting year and the positive feedback received by staff with regards to the focus on development and career opportunities.

To support this, a review of the Office's performance development program was undertaken in consultation with staff. The result of this review was a revised process which included:

- Clearer alignment with individual performance and development goals, and strategic priorities at a branch and group level
- Improved engagement and regular check-ins
- Tools and support materials for both managers and staff on how to achieve the most out of performance conversations

New and enhanced learning and development programs were made available to staff across the year, including:

- LinkedIn Learning opportunities
- The Office's first mentoring program
- Leadership and management programs, with a focus on 'Courageous Conversations' and individual coaching opportunities
- Asset management training
- Skill refreshers and capability uplift opportunities for customer service staff in centres, venues and regions
- Work, health and safety refresher training including emergency management training, manual handling, and promotion and use of our online WHS reporting tool

There was also a strong capability and learning focus for bi-annual Centres, Venues and Regions conferences enabling building of consistent capabilities and knowledge sharing across groups.

Dedicated internal communications continued to create awareness of the ongoing development opportunities for all staff, and there was a maintained focus on enhancing and delivering required corporate, technical, professional development and wellbeing, health and safety programs. This included promotion of external development opportunities delivered through government partners including the Institute of Public Administration Australia (IPAA), Risk Education Express, Public Service Commission and ICAC.

People Matter Employee Survey 2023

The Office recognises the importance of creating a great place to work and supporting the engagement of all its staff to deliver positive outcomes for the people of NSW. This commitment was supported in the NSW Government's annual People Matter Employee Survey (PMES) where there was a 3% uplift recorded in the employee engagement score from the previous year (68% in 2023), and an overall increased response rate of 76% (up 7% from 2022) for the survey.

Key areas of strength for the Office included Job Purpose and Enrichment (75%), Risk and Innovation (76%) and Ethics and Value (85%). There was also a significant increase of 9% for Learning and Development (59%), which illustrated the considered attention on staff development based on previous feedback received.

The ongoing focus on building and delivering on actions informed by the feedback shared through the PMES resulted in the identification of three core action areas. This included increasing transparency, improving career development, and a renewed focus on staff wellbeing. The People Matter Action Group, representing staff across the Office, continued to capture ongoing feedback through the year and help inform and reinforce the actions implemented.

Key actions for the year included:

- Enhancements to the communication and cascading of information to all staff
- Defining the Office's ways of working and continuing to build a positive culture
- Support of internal career development and progression through promotion of internal acting opportunities and expressions of interest
- A focus on development and performance conversations
- Developing coaching and feedback skills for managers

The commitment to staff wellbeing was supported through enhancement to key policies that support a positive and flexible work environment, targeted wellbeing programs, and recognition and celebration of staff achievements.

Joint Consultative Committee

The Office values the opportunity to engage regularly with staff delegates and representatives, discussing initiatives and changes designed to further develop the organisation and support staff. Joint Consultative Committee meetings with senior management representatives and Public Service Association officials and delegates were held on four occasions during the reporting period. There was no lost time due to any industrial disputes.

Marketing and Communications

Continuing to keep staff informed and engaged was a priority for the marketing and communications team throughout the year. The refreshed intranet proved popular with frequency of daily usage increasing by almost a third and staff noting it as their main source of news and information. Improvements continued to be made, with a focus on the organisational chart and staff directory.

To further support the implementation of the internal communications strategy, a network of TV screens were installed at all the centres and venues to assist with communicating both general and site specific information and messaging to staff. A refresh of the newsletters distributed to staff also took place which saw the introduction of a weekly quick news guide and a monthly piece focused on educating staff about their colleagues and the work that is happening across the agency to help foster a more social organisational culture.

In-person and online social and networking opportunities continued to be organised, including a NAIDOC Week staff event at the Sydney International Shooting Centre, a Harmony lunch to celebrate the launch of the Office's Multicultural Plan, and an end of year Staff Awards event to recognise and celebrate the work of staff at the Office.

External communications were once again focused on supporting the sector and our customers, providing them information about the various activities, resources, funding and learning opportunities available to them. Topics included child safety, athlete pathway and development, diversity and inclusion, volunteers, coaching and officiating,

and grant opportunities. The Office continued to distribute its monthly EDMs On The Ball, Sports Shorts and Match Point, with a visible increase in open rates and engagement.

Promotion of the FIFA Women's World Cup kicked off a busy year for the media and marketing team combined with their continued heavy involvement in the promotion of grant programs and other initiatives, including Duke of Ed, First Lap, Active Kids and Shoosh for Kids. Centres, venues and regions were also a focus, with support given to advertise and communicate the various programs and events on offer, such as community open days, diversity and inclusion initiatives and activities, holiday camps and 'come and try' days.

Following the revision of the Office's social media strategy in the previous year, efforts were concentrated on informative and engaging content that aligned to the objectives of each channel, ensuring the content provided to audiences was relevant.

As a result, the Office's social media presence across Facebook, LinkedIn and Instagram continued to grow. Being a relatively new channel for the Office, the largest amount of growth was seen on Instagram with a 74% increase in followers year on year, however considerable growth was also noticed on LinkedIn which saw a 16% year on year growth in followers.

Information Management and Technology

The Information Management and Technology (IM&T) team delivers innovative solutions, governance, and quality customer support across the organisation. Key functions include working closely with departments to streamline and integrate operational processes, ensure robust cyber security and data protection, managing and safeguarding records, and maintaining and improving technical infrastructure across our sites and venues.

Throughout the reporting year the IM&T focused on several key initiatives:

- **Cyber security:** Enhancing the Office's security infrastructure by implementing advanced threat monitoring and protection measures to ensure a secure workplace environment.
- **Solutions integration:** Successfully integrating transaction processes across all venues, sites, and centres into a unified system, significantly improving operational efficiency.
- **Records management:** Continued efforts to digitize records and apply rigorous retention schedules, ensuring compliance with governance standards and improving accessibility.
- **Infrastructure upgrades:** Upgrade of network infrastructure at Office of Sport sites, ensuring locations were equipped with reliable and high-speed connectivity to support clients more effectively.

Finance

The Finance team delivers high quality financial services to the Office's stakeholders while ensuring the integrity of the Office's finances through a framework of sound policies, internal controls and governance structures.

Following the Office's transition to shared services in 2023, the functions within the financial operations and financial accounting teams were realigned to ensure improved accountability and reporting arrangements.

The key functions performed by the branch include financial planning, governance and compliance, budgeting and reporting, financial policy development and implementation, financial and related systems implementation and support.



Research and Development

The Office's evaluation and research work plays a key role in supporting the development and refinement of policies and programs relating to community sport.

During the reporting year, the Office engaged in the following evaluation and research activities:

- Development of an evaluation toolkit based on Treasury guidelines being used internally to evaluate the Office's major programs relating to diversity and inclusion.
- Improvement of in-house evaluation capability by providing assistance to program staff to develop program logics and evaluation plans for a number of small programs run at the Office's centres.
- Evaluation of the Office's voucher programs in collaboration with external partners:
 - UNSW: First Lap Evaluation (Report Available at: <https://www.sport.nsw.gov.au/firstlap>)
 - Centre for International Economics (CIE): Active Kids Economic Evaluation (Report Available at: <https://www.sport.nsw.gov.au/active-kids>).

Performance Information

In previous reporting years the Office reported against the *State Outcome P00078: Excellence in Arts, Sport and Tourism*. The updated treasury indicator for the reporting year 2023/2024 is *Participation in Sports and Active Recreation at least 3 times a week (15 years and above)*. The data used to report against this indicator is published by Ausplay and will not be available until October 31, following the publication of this annual report.



MANAGEMENT AND ACCOUNTABILITY

4



Number and Remuneration of Senior Executives

TABLE 12: Number of public service senior executives employed in each band as at 30 June 2024 at Office of Sport

| Band | 2020/2021 | | 2021/2022 | | 2022/2023 | | 2023/2024 | |
|--|-----------|----------|-----------|-----------|-----------|----------|-----------|----------|
| | Female | Male | Female | Male | Female | Male | Female | Male |
| Band 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Band 3 (Deputy Secretary and Agency Heads) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Band 2 (Executive Director) | 2 | 2 | 2 | 2 | 2 | 1 | 3 | 1 |
| Band 1 (Director) | 3 | 3 | 3 | 8 | 3 | 8 | 3 | 6 |
| Total | 5 | 5 | 5 | 10 | 5 | 9 | 6 | 7 |

TABLE 13: Average total remuneration package of senior executives in each band as at 30 June 2024 at the Office of Sport

The Crown Employees (Public Sector-Salaries 2023) Award provided a 4% salary increase, effective from the first full pay period after 1 July 2023. There was no increase to senior executive remuneration.

In the 2023/2024 financial year, 8.35% of the Office of Sport's employee-related expenditure was related to Senior Executives.

| Band | 2020/2021 | | 2021/2022 | | 2022/2023 | | 2023/2024 | |
|--|-----------------|--------------|-----------------|--------------|-----------------|--------------|-----------------|--------------|
| | Range (\$) | Average (\$) | Range (\$) | Average (\$) | Range (\$) | Average (\$) | Range (\$) | Average (\$) |
| Band 4 (Secretary) | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| Band 3 (Deputy Secretary and Agency Heads) | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| Band 2 (Executive Director) | 278,672-345,550 | 302,906 | 285,638-354,189 | 316,989 | 285,638-354,189 | 316,989 | 287,201-361,300 | 328,968 |
| Band 1 (Director) | 206,959-258,477 | 231,421 | 212,133-274,910 | 236,224 | 212,133-274,910 | 236,224 | 201,350-287,200 | 233,827 |

Human Resources

Staff Profile

TABLE 14: Number of full-time equivalent staff in Office of Sport (annual average)

| | 2020/2021 | 2021/2022 | 2022/2023 | 2023/2024 |
|-----------------|-----------|-----------|-----------|-----------|
| Office of Sport | 368 | 372 | 404 | 404 |

The annual average number of full-time equivalent (FTE) staff across the Office of Sport remained at 404 in 2023/2024. Of the 404 FTE, 25 are related to casuals engaged during the financial year.

TABLE 15: Number of full-time equivalent staff in Office of Sport core, by division (annual average)

| Division | 2020/2021 | 2021/2022 | 2022/2023 | 2023/2024 |
|-------------------------------|------------|------------|------------|------------|
| Office of the Chief Executive | 77 | 76 | 82 | 19 |
| Corporate Services | - | - | - | 55 |
| Centres, Venues and Regions | 232 | 231 | 255 | 269 |
| Policy and Planning | 59 | 65 | 67 | 61 |
| TOTAL | 368 | 372 | 404 | 404 |

Consultants

TABLE 16: In 2023/2024 the Office had a total of three consultancy engagements (greater than \$50,000) with a total value of \$526,828 (excl GST) as follows:

| Consultants | Project | Amount (\$) Ex. GST |
|------------------------------------|--|---------------------|
| MI Associates Pty Ltd | Georges River Aquatic Facility business case | \$223,785.00 |
| MI Associates Pty Ltd | Indoor velodrome business case | \$169,500.00 |
| International Economics Unit Trust | Office of Sport budget re-baselining business case | \$133,542.50 |
| TOTAL | | \$526,827.50 |

In 2023/2024 the Office had a total of four consultancy engagements (less than \$50,000) with a total value of \$107,911 (excl GST).

Legal Change

This section sets out the Acts administered by the Minister for Sport as at 30 June 2024. Acts, regulations and other statutory instruments can be accessed via the NSW Government's legislation website www.legislation.nsw.gov.au.

- *Combat Sports Act 2013*
- *Crown Lands Management Act 2016 (parts jointly with the Minister for Planning)*
- *Institute of Sport Act 1995*
- *Major Events Act 2009 (jointly with the Minister for jobs and Tourism);*
- *Motor Vehicle Sports (Public Safety) Act 1985*
- *Motor Sports Events Act 2022*
- *Sporting Bodies Loans Guarantee Act 1977*
- *Sporting Venues Authorities Act 2008.*

Combat Sports Regulation 2014

This regulation was due for remaking to prevent it being repealed by virtue of the *Subordinate Legislation Act 1989*. That act automatically repeals regulations on 1 September five years after their making unless the regulation is remade, or the repeal is postponed by the Premier. The Premier has postponed the need to take any action until 1 September 2025 on the basis that some amendments to the principal act have been made and consequent amendments to the regulation are at an advanced stage. Amendments were made to the regulation (as referred to below) regarding the amendment of the *Combat Sports Act 2013*.

Motor Vehicle Sports (Public Safety) Regulation 2015

This regulation was due for remaking to prevent it being repealed by virtue of the *Subordinate Legislation Act 1989*. That act automatically repeals regulations on 1 September five years after their making unless the regulation is remade, or the repeal is postponed by the Premier. The Premier has postponed the need to take any action until 1 September 2025 on the basis that a review of the principal act is underway.

Major Events Regulation 2017

This regulation was due for remaking to prevent it being repealed by virtue of the *Subordinate Legislation Act 1989*. That act automatically repeals regulations on 1 September five years after their making unless the regulation is remade, or the repeal is postponed by the Premier. Whilst the staged repeal of this regulation was postponed last year, it was determined this year to allow the regulation to lapse, there being no relevant major events requiring the regulation, and make a new, more fit for purpose regulation in the near future. Destination NSW took the lead in writing to the Premier regarding the decision to let the regulation lapse.

Sporting Venues Authorities Regulation 2019

This regulation was due for remaking to prevent it being repealed by virtue of the *Subordinate Legislation Act 1989*. That act automatically repeals regulations on 1 September five years after their making unless the regulation is remade, or the repeal is postponed by the Premier. The Premier has postponed the need to take any action until 1 September 2025. Venues NSW took the lead in approaching the Premier for the postponement of the regulation.

Combat Sports Act 2013 Amendment

The *Combat Sports Act 2013* and the *Combat Sports Regulation 2014* were amended in 2024 by the *Combat Sports Amendment Act 2024*. The amendments were the second tranche of amendments to the regulatory regime following the recommendations of the then Deputy State Coroner following an inquest into the death of boxer David Browne and the recommendations made by the Combat Sports Authority pursuant to the mandatory five year review of the Act. The purpose of the amendments were principally to minimise the risk to combatants of concussion and other serious head injuries. In this regard, important safety reforms including mandatory concussion and other serious head injury training, an accreditation class for attending medical professionals and further provisions to stop a contest to conduct an assessment of a combatant where a head injury

is suspected, were introduced. A public register of registered persons has also been introduced to make matchmaking for contests simpler, and sundry provisions were introduced or amended to further modernise the regulation of combat sports.

The *Combat Sports Amendment Bill 2024* received assent on 3 April 2024.

Risk Management and Insurance Activities

The Office is committed to ensuring good corporate governance, effective risk management, and compliance with legislation and other external accountabilities.

For the 2023/2024 financial year, the Office attested to full compliance with NSW Treasury Policy TPP20-08 Internal Audit and Risk Management Policy for the General Governance Sector.

The Office's Audit and Risk Committee (ARC) operates under a shared arrangement with the State Sporting Venues Authority (SSVA) and also provides governance oversight for the Combat Sports Authority of NSW (CSA).

The internal audit function for the Office includes the role of the Chief Audit Executive, who reports directly to both the Chief Executive and the Chair of the ARC.

Internal Audit Program

The Office maintains an effective internal audit function, which provides an independent, objective assurance and advisory service to improve operations.

Consistent with TPP20-08, the Office takes a risk-based approach to identifying and prioritising internal audits. During the 2023/2024 financial year, internal audits were conducted in the areas of Records Management, Combat Sports, and Work, Health and Safety.

As the recommendations from these audits are implemented this will result in improved management systems, compliance with legislation, better accountability, and enhanced internal controls.

In addition to the Internal Audit Program, the Office's Internal Audit Manual was reviewed and updated to incorporate best practice. The Manual is in alignment with TPP20-08 and the Institute of Internal Auditors Australia (IIA) Standards.

Risk Management

During the 2023/2024 reporting period, the Office made significant progress in improving its risk management and maturity. Key achievements included further development of the agency's strategic risk register, risk registers and risk appetite reporting.

Policy Governance

The Office continuously monitors the external operating environment and internal changes to identify and respond to new and changing requirements and develop effective policies.

Insurance

The insurance activities of the Office are conducted through the NSW Treasury Managed Fund (TMF) Scheme of self-insurance for government entities. The expense (premium) is determined by the fund manager based on a comparison to other agencies of a similar size and function and past claim experience.

- The Office has insurance coverage across the following areas:
- Workers Compensation
- Public Liability
- Motor Vehicle
- Property
- Miscellaneous

Cyber security exposures are covered under the Office's public liability and property insurance cover.



Attachment B: Internal Audit and Risk Management Policy Attestation Statement for the 2023-2024FY

I, Karen Jones, am of the opinion that the NSW Office of Sport has internal audit and risk management processes in operation that are, compliant with the seven (7) Core Requirements set out in the NSW Treasury Policy TPP20-08 Internal Audit and Risk Management Policy for the General Government Sector, specifically:

Core Requirements

| Risk Management Framework | Status |
|---|-----------|
| 1.1 The Accountable Authority shall accept ultimate responsibility and accountability for risk management in the agency. | compliant |
| 1.2 The Accountable Authority shall establish and maintain a risk management framework that is appropriate for the agency. The Accountable Authority shall ensure the framework is consistent with AS ISO 31000:2018. | compliant |

| Internal Audit Function | Status |
|--|-----------|
| 2.1 The Accountable Authority shall establish and maintain an Internal Audit function that is appropriate for the agency and fit for purpose. | compliant |
| 2.2 The Accountable Authority shall ensure the Internal Audit function operates consistent with the International Standards for Professional Practice for Internal Auditing. | compliant |
| 2.3 The Accountable Authority shall ensure the agency has an Internal Audit Charter that is consistent with the content of the 'model charter'. | compliant |

| Audit and Risk Committee | Status |
|---|-----------|
| 3.1 The Accountable Authority shall establish and maintain efficient and effective arrangements for independent Audit and Risk Committee oversight to provide advice and guidance to the Accountable Authority on the agency's governance processes, risk management and control frameworks, and its external accountability obligations. | compliant |
| 3.2 The Accountable Authority shall ensure the Audit and Risk Committee has a Charter that is consistent with the content of the 'model charter'. | compliant |

Membership

The Independent Chair and Members of the Audit and Risk Committee are:

- Independent Chair Gerardine Brus 1 February 2023 to 1 February 2026
- Independent Member David Pendleton 1 July 2022 to 1 July 2025
- Independent Member Jane Spring 6 September 2022 to 6 September 2025
- Independent Member Christine Feldmanis 1 July 2023 to 1 July 2026

Shared Arrangements

I, Karen Jones, advise that the NSW Office of Sport has entered into an approved shared arrangement with the following Department/agency:

- State Sporting Venues Authority.

The resources shared include the Audit and Risk Committee, the Chief Audit Executive and/or the Internal Audit functions. The shared Audit and Risk Committee is a Collaborative Shared Audit and Risk Committee.

Adam Berry
A/Chief Executive, Office of Sport

Date: 7 Oct 2024

Key Contact:
Felicity McIntyre
Chief Audit Executive
Mobile: 0499 947 266
felicity.mcintyre@sport.nsw.gov.au



Certificate of Currency

Office of Sport

The NSW Self Insurance Corporation, branded as icare Insurance for NSW (icare), was established by the NSW Self Insurance Corporation Act 2004. The main function of icare is the administration of the Treasury Managed Fund (TMF), which provides cover for all insurance exposures (other than compulsory third-party insurance) faced by those general government sector agencies and public sector agencies that are members of the TMF scheme.

Period of Cover

This will confirm that commencing 1 July 2023, until 30 June 2024, **Office of Sport**, being a TMF Agency is a member of the TMF which provides insurable risk protection in accordance with the TMF Statement of Cover.

The TMF Agency, and their employees and volunteers, are fully covered for their legal liability to any third party arising out of their operations, worldwide.

Coverage Inclusions

Cover includes, but is not limited to:

- **Multiple Identifiers for Workers' Compensation** as per current Workers Compensation Act 1987 (NSW).
- Identifier **MF100033 Legal Liability** inclusive of:
 - Public Liability for an amount of \$100,000,000,
 - Professional Indemnity for an amount of \$100,000,000,
 - Product Liability for an amount of \$100,000,000, and
 - Directors & Officers Liability for an amount of \$100,000,000.
- Identifier **MF100034 Property** coverage for loss and/or damage to all real and personal property either owned by, or the responsibility of, the TMF Agency on a full replacement (new for old) basis. Coverage includes consequential loss.
- Identifier **MF100032 Motor Vehicle** cover for loss of and/or property damage caused to or by a motor vehicle while being used for the purpose of or in connection with the TMF Agency's business.
- Identifier **MF100035 Miscellaneous Cover** inclusive of:
 - Personal Accident coverage for Voluntary Workers whilst actively engaged in voluntary work for the TMF Agency. Coverage is provided in accordance with and equivalent to the benefits payable under the Workers Compensation Act 1987 (NSW), provided under TMF Miscellaneous cover.
 - Personal Accident and Travel cover whilst travelling domestically and abroad.
 - Event Cancellation.

For full details on TMF indemnity and its protection, please refer to the relevant sections of the TMF Statement of Cover.

Note: icare hereby agrees that should such coverage be cancelled or withdrawn for any reason, 30 days' notice will be provided.

Tony Wessling
Group Executive, Insurance for NSW & HBCF



D24/77338

Office of Sport - Cyber Security Annual Attestation Statement for the 2023-2024 Financial Year

I, Karen Jones, Chief Executive of the Office of Sport, affirm that the Office has established and maintains systems that effectively manage cyber security risks in line with the mandatory requirements outlined in the NSW Government Cyber Security Policy. This includes the continuous assessment and management of cyber security risks related to the information and systems of the Office of Sport.

Moreover, robust governance mechanisms are in place to oversee the cyber security maturity and ongoing initiatives of the Office of Sport. A current and comprehensive Cyber Incident Response Plan is active and has been tested during the reporting period.

In addition to an audit of the Office’s controls and compliance with the NSW Cyber Security Policy, we have undergone multiple independent reviews, a peer review, and an internal audit, all of which found the management of cyber security risks to be effective or addressed within appropriate timeframes. These efforts ensure that we remain vigilant and compliant with evolving cyber security requirements.

Sincerely

Karen Jones
Chief Executive
23 October 2024

Privacy and Personal Information

The Office conducts business in accordance with the *Privacy and Personal Information Protection Act 1988*. The Office’s Privacy Statement is published on its website www.sport.nsw.gov.au/privacy.

Under Part 5 (53) of the *Privacy and Personal Information Protection Act 1998*, a person (applicant) who is aggrieved by the conduct of a public sector agency is entitled to a review of that conduct. The Office did not receive any applications to review information under Part 5 of the Act in the 2023/2024 financial year.

Government Information (Public Access) Act 2009

The objective of the *Government Information (Public Access) Act 2009* (GIPA) is to open government information to the public by:

- Authorising and encouraging the proactive public release of government information by agencies

- Giving members of the public an enforceable right to access government information.

The Office of Sport, under the *Government Information (Public Access) Act 2009*, is required to make government information available to the public unless there is an overriding public interest against disclosure. The Office of Sport does this by proactively releasing government information and giving members of the public the right to request and access information.

Open access information includes a range of information held by agencies, such as policy documents, annual reports, guidelines and a register of government contracts.

Note: GIPA statistics in this Annual Report refer to those received for the following groups within the Office of Sport:

- Office of the Chief Executive
- Policy and Planning
- Centres, Venues and Regions
- Corporate

The Office’s Agency Information Guide and disclosure log can be found under Information Access on the Office of Sport website.

In the reporting period, the Office of Sport received a total of 19 requests for information under the *Government Information (Public Access) Act 2009*. A detailed breakdown of the types and nature of the requests is provided in the following tables:

CLAUSE 8A: Details of the review carried out by the agency under section 7 (3) of the Act during the reporting year and the details of any information made publicly available by the agency as a result of the review.

| Reviews Carried Out by the Agency | Information Made Publicly Available by the Agency |
|---|---|
| YES | YES |
| Additional grants information; reports. | |

CLAUSE 8B: The total number of access applications received by the agency during the reporting year (including withdrawn applications but not including invalid applications).

| Total Number of Applications Received |
|---------------------------------------|
| 19 |

CLAUSE 8C: The total number of access applications received by the agency during the reporting year that the agency refused either wholly or partly, because the application was for the disclosure of information referred to in Schedule 1 to the Act (information for which there is conclusive presumption of overriding public interest against disclosure).

| Number of Applications Refused | Wholly | Partly | Total |
|--------------------------------|--------|--------|-------|
| | 0 | 0 | 0 |
| % of Total | 0% | 0% | |

Statistical information about access applications

TABLE 17: Number of applications by type of applicant and outcome*

| | Access Granted in Full | Access Granted in Part | Access Refused in Full | Information Not Held | Information Already Available | Refuse to Deal with Application | Refuse to Confirm/Deny Whether Information is Held | Application Withdrawn | TOTAL | % OF TOTAL |
|---|------------------------|------------------------|------------------------|----------------------|-------------------------------|---------------------------------|--|-----------------------|-------|------------|
| Media | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 5.26% |
| Members of Parliament | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| Private Sector Business | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 5.26% |
| Not For Profit Organisations or Community Groups | 1 | 2 | 0 | 0 | 0 | 0 | 0 | 3 | 6 | 31.58% |
| Members of the Public (by legal representative) | 0 | 2 | 0 | 3 | 0 | 0 | 0 | 1 | 6 | 31.58% |
| Members of the Public (other) | 0 | 3 | 1 | 1 | 0 | 0 | 0 | 0 | 5 | 26.32% |
| TOTAL | 1 | 8 | 2 | 4 | 0 | 0 | 0 | 4 | 19 | - |
| % OF TOTAL | 5.26% | 42.11% | 10.53% | 21.05% | 0% | 0% | 0% | 21.05% | - | - |

* More than one decision can be made in respect of a particular access application. If so, a recording must be made in relation to each such decision. This also applies to Table J.

TABLE 18: Number of applications by type of application and outcome*

| | Access Granted in Full | Access Granted in Part | Access Refused in Full | Information not Held | Information Already Available | Refuse to Deal with Application | Refuse to Confirm/Deny Whether Information is Held | Application Withdrawn | TOTAL | % OF TOTAL |
|---|------------------------|------------------------|------------------------|----------------------|-------------------------------|---------------------------------|--|-----------------------|-------|------------|
| Personal Information Applications* | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| Access Applications (other than personal information applications) | 1 | 7 | 2 | 0 | 0 | 0 | 0 | 3 | 13 | 68.42% |
| Access applications that are Partly Personal Information Applications and Partly Other | 0 | 1 | 0 | 4 | 0 | 0 | 0 | 1 | 6 | 31.58% |
| TOTAL | 1 | 8 | 2 | 4 | 0 | 0 | 0 | 4 | 19 | - |
| % OF TOTAL | 5.26% | 42.11% | 10.53% | 21.05% | 0% | 0% | 0% | 21.05% | - | - |

* A personal information application is an access application for personal information (as defined in clause 4 of Schedule 4 to the Act) about the applicant (the applicant being an individual).

TABLE 19: Invalid applications

| Reason for Invalidity | No of Applications | % OF TOTAL |
|--|--------------------|------------|
| Application does not comply with formal requirements (section 41 of the Act) | 0 | 0% |
| Application is for excluded information of the agency (section 43 of the Act) | 0 | 0% |
| Application contravenes restraint order (section 110 of the Act) | 0 | 0% |
| Total number of invalid applications received | 0 | 0% |
| Invalid applications that subsequently became valid applications | 0 | 0% |

TABLE 20: Conclusive presumption of overriding public interest against disclosure: Matters listed in schedule 1 of Act

| | Number of Times Consideration Used* | % OF TOTAL |
|---|-------------------------------------|------------|
| Overriding Secrecy Laws | 0 | 0% |
| Cabinet Information | 1 | 0% |
| Executive Council Information | 0 | 0% |
| Contempt | 0 | 0% |
| Legal Professional Privilege | 0 | 0% |
| Excluded Information | 0 | 0% |
| Documents Affecting Law Enforcement and Public Safety | 0 | 0% |
| Transport Safety | 0 | 0% |
| Adoption | 0 | 0% |
| Care and Protection of Children | 0 | 0% |
| Ministerial Code of Conduct | 0 | 0% |
| Aboriginal and Environment Heritage | 0 | 0% |
| Privilege Generally – Sch 1(5A) | 0 | 0% |
| Information Provided to High Risk Offenders Assessment Committee | 0 | 0% |
| TOTAL | 0 | - |

* More than one public interest consideration may apply in relation to a particular access application and if so, each such consideration is to be recorded (but only once per application). This also applies in relation to Table M.

TABLE 21: Other public interest considerations against disclosure: Matters listed in table to section 14 of Act

| | Number of Times Consideration Used* | % OF TOTAL |
|--|-------------------------------------|------------|
| Responsible and Effective Government | 2 | 11.76% |
| Law Enforcement and Security | 1 | 5.88% |
| Individual Rights, Judicial Processes and Natural Justice | 9 | 52.94% |
| Business Interests of Agencies and Other Persons | 5 | 29.41% |
| Environment, Culture, Economy and General Matters | 0 | 0% |
| Secrecy Provisions | 0 | 0% |
| Exempt Documents Under Interstate Freedom of Information Legislation | 0 | 0% |
| TOTAL | 17 | - |

TABLE 22: Timelines

| | Number of Applications* | % OF TOTAL |
|--|-------------------------|------------|
| Decided Within the Statutory Timeframe (20 days plus any extensions) | 19 | 100% |
| Decided After 35 Days (by agreement with applicant) | 0 | 0% |
| Not Decided Within Time (deemed refusal) | 0 | 0% |
| TOTAL | 19 | - |

TABLE 23: Number of applications reviewed under part 5 of the Act (by type of review and outcome)

| | Decision Varied | Decision Upheld | Total | % OF TOTAL |
|--|-----------------|-----------------|----------|------------|
| Internal Review | 0 | 0 | 0 | 0% |
| Review by Information Commissioner* | 1 | 0 | 1 | 50% |
| Internal Review Following Recommendation Under Section 93 of Act | 1 | 0 | 1 | 50% |
| Review by NCAT | 0 | 0 | 0 | 0% |
| TOTAL | 2 | 0 | 2 | - |
| % OF TOTAL | 100% | 0% | - | - |

* The Information Commissioner does not have the authority to vary decisions, but can make recommendations to the original decision-maker. The data in this case indicates that a recommendation to vary or uphold the original decision has been made by the Information Commissioner.

TABLE 24: Applications for review under part 5 of the Act (by type of applicant)

| | Number of Applications for Review | % OF TOTAL |
|---|-----------------------------------|------------|
| Applications by Access Applicants | 1 | 100% |
| Applications by Persons to Whom Information the Subject of Access Application Relates (see section 54 of the Act) | 0 | 0% |
| TOTAL | 1 | - |

TABLE 25: Applications transferred to other agencies

| | Number of Applications Transferred | % OF TOTAL |
|-------------------------------|------------------------------------|------------|
| Agency-Initiated Transfers | 0 | 0% |
| Applicant-Initiated Transfers | 0 | 0% |
| TOTAL | 0 | - |

Public Interest Disclosures

Office of Sport

All public officials linked to the Office, including those who support the functions of the Combat Sports Authority (CSA) or State Sporting Venues Authority (SSVA), are encouraged and supported to report suspected serious wrongdoing. Types of serious wrongdoing include corrupt conduct, serious maladministration, a government information contravention, a privacy contravention, a serious and substantial waste of public money and a local government pecuniary interest contravention. A report of serious wrongdoing is known as a public interest disclosure if it meets the necessary criteria under the new *Public Interest Disclosures Act 2022* (NSW).

The Office's *Public Interest Disclosures Policy* (PID Policy) sets out the manner in which we meet our obligations under the *Public Interest Disclosures Act 2022* (NSW) and the processes for reporting and managing a PID. The Policy also sets out the respective roles and responsibilities of public officials who may make, receive or investigate a PID.

To promote a 'speak up culture', the agency has done the following during the reporting period:

- Developed and published an internal PID Policy, published on the agency's intranet and external facing website
- Promoted PIDs and the agency's PID Policy via addresses by the Chief Executive at 'all staff' meetings
- Developed a communication strategy and key messaging for intranet news articles
- Rolled out training to target groups, including the Audit and Risk Committee(ARC)
- Discussed PIDs at meetings of the Senior Executive and ARC
- The PID Policy went out for staff consultation prior to finalisation

The *PID Act 2022* (NSW) came into effect on 1 October 2023. From 1 July 2023 to 30 September 2023, the *PID Act 1994* (NSW) was still in effect. This means that for the 2023/2024 reporting year, agencies had to meet the reporting requirements

for the 1994 and 2022 PID Acts. The Office met its reporting requirements for the 2023/2024 by completing and submitting an Annual Return template to the PID Monitoring Unit of the NSW Ombudsman for the period under the *PID Act 1994*. A separate Annual Return for the period under the new *PID Act 2022* from 1 October 2023 to 30 June 2024, was also submitted via the NSW Ombudsman's new PID Portal.

The Office received nil Voluntary PIDs and nil purported PIDs during the 2023/2024 reporting period.

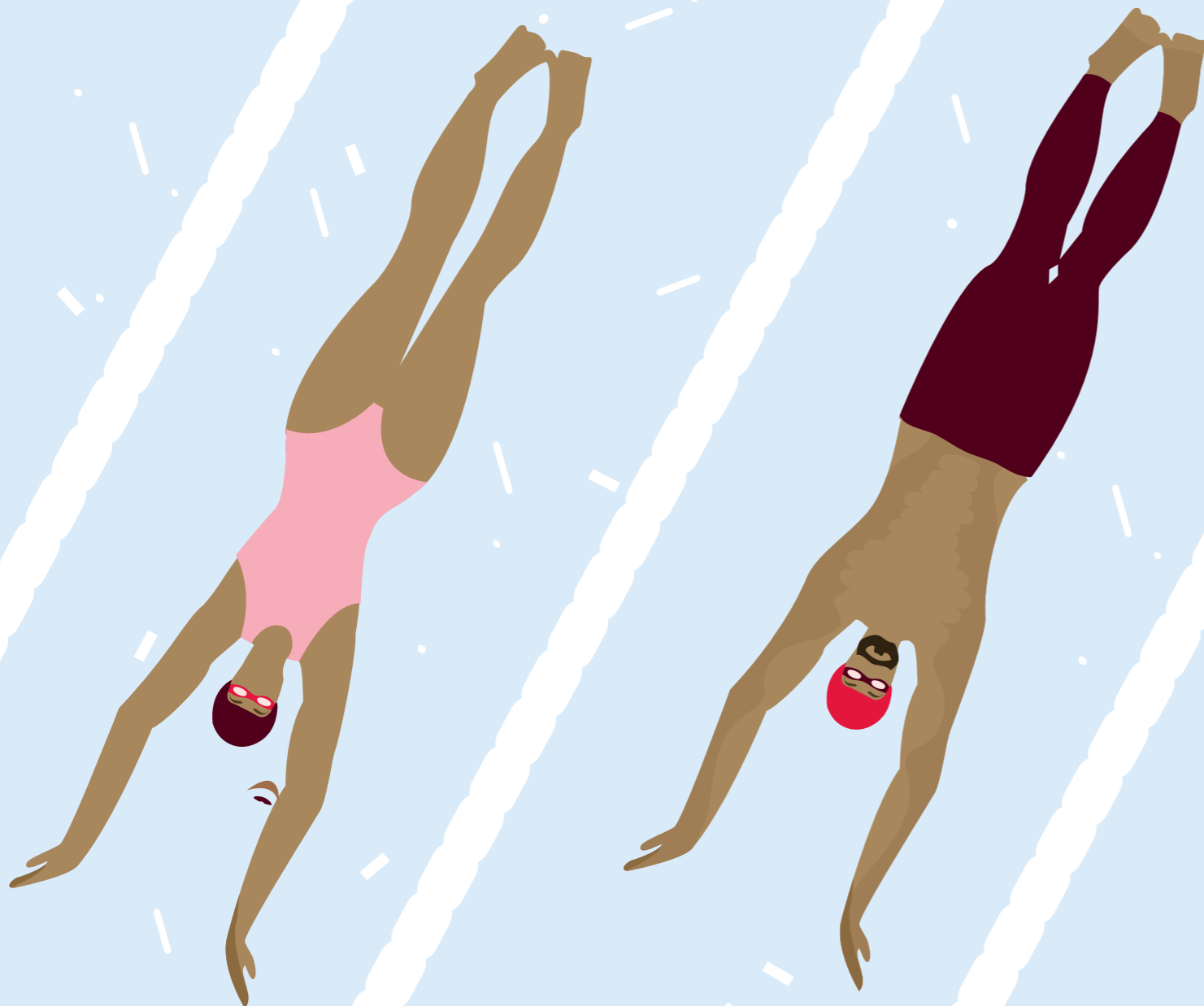
Other Information

The cost to produce the 2023/2024 Annual Report was \$1,274 (ex GST).

This report can be accessed online at <https://www.sport.nsw.gov.au/corporate-information/annual-reports>

For all information pertaining to Office of Sport grant programs, including details of recipients, please go to <https://www.sport.nsw.gov.au/grants>

SUSTAINABILITY



Modern Slavery

The Office is required to abide by the *Modern Slavery Act 2018* (NSW) as an entity covered under the Act.

Modern Slavery High-Risk Procurement Categories

The Office procures goods and services from the following high-risk categories.

- Uniform and workwear
- Food, water and catering
- Cleaning services and cleaning supplies
- Security services
- Fleet vehicles
- End user computing and peripherals
- Multi-functional devices and printers

Except for cleaning services, where the Office has a specific need, the Office procures these high-risk

categories of goods and services from the applicable whole-of-government arrangement.

Modern Slavery Procurement Spend Details

Based on data from the NSW Government Spend Cube, high-risk categories accounted for approximately 22% of the Office's total spend for the period up to 31 March 2024. It should be noted that data for the last quarter of the reporting year was not available from the NSW Government Spend Cube.

Modern Slavery Significant Operational Issues

The Office is not aware of any modern slavery issues experienced during the reporting year.

Reasonable Steps

Reasonable steps undertaken by the Office during the reporting year are summarised in the table below.

TABLE 26: Reasonable steps taken by the Office of Sport during the reporting year

| Reasonable Step | Number of Applications Transferred |
|----------------------------|--|
| Commit | <ul style="list-style-type: none"> • Development of a Modern Slavery Policy approved by the Office's Chief Executive and Executive Directors. • Modern slavery training released by the NSW Anti-slavery Commissioner, undertaken by the procurement team. |
| Plan | <ul style="list-style-type: none"> • Consideration of Modern Slavery during the planning phase for procurement activities above \$150,000 (ex GST) when completing procurement strategies. • Adoption of the Inherent Risk Identification Tool released by the Anti-slavery Commissioner. |
| Source | <ul style="list-style-type: none"> • Incorporation of the model template clause provided by the NSW Anti-slavery Commissioner into sourcing and contract templates. |
| Manage | <ul style="list-style-type: none"> • Guidance provided in the Office's Modern Slavery Policy regarding how to monitor and evaluate supplier performance relating to modern slavery during the contract term. |
| Remedy & Report | <ul style="list-style-type: none"> • Guidance provided in the Office's Modern Slavery Policy for reporting a modern slavery incident or concern. • Modern Slavery included as an ongoing item in the quarterly Procurement Governance Report issued to the Office's Audit and Risk Committee. • Modern slavery addressed in this annual report in accordance with guidance provided by the NSW Anti-slavery Commissioner. |
| Improve | <ul style="list-style-type: none"> • Employees may be required to attend modern slavery related training at the direction of the Office in accordance with the Office's Modern Slavery Policy. • The Office will cooperate with the NSW Anti-slavery Commissioner, including the sharing of information and providing reasonable assistance and support. |

Work Health and Safety

Across the reporting year, the Office updated existing Work Health and Safety (WHS) policies and procedures to align with new and updated legislative requirements, keeping staff informed as required.

The WHS Steering Group (the Group), comprised of Executive Directors, and key directors and managers across the Office of Sport, continued to meet quarterly across 2023/2024 reviewing and monitoring existing and proposed safety processes, activities, and initiatives. The Group also assessed WHS risks, culture and performance to identify emerging issues and trends.

The Office delivered training focused on incident reporting, with the objectives of enhancing the quality of reporting and improving the reporting culture within the organisation. In line with this focus, the Office developed a WHS trends and analysis dashboard to better understand existing and emerging trends with respect to incident reporting and management.

Throughout the year the Office also proactively maintained and developed new and existing initiatives and programs focused on employee wellbeing, including a strategic focus on Mental Health Month. A flu vaccination program was implemented across the organisation allowing staff to access vouchers to cover the cost of the vaccination for redemption at selected outlets across the State to reduce the severity of the influenza season.

- **An inclusive workplace.** Refining people policies and processes that reinforce a culture that values respect, collaboration, safety and equity
- **Cultural and inclusive capability.** Ongoing delivery of programs to build awareness and capability such as:
 - Supporting leaders to proactively and visibly support inclusive workforce practices
 - Ensuring staff induction reinforces the Office's commitment to inclusion
 - Support of, and engagement with, employee networks to develop actions, policies and programs

Workforce Diversity

TABLE 27: Workforce diversity statistics as at 30 June 2024 at the Office of Sport

| Division | Benchmark | 2020/2021 | 2021/2022 | 2022/2023 | 2023/2024 |
|---|-----------|-----------|-----------|-----------|---------------|
| Women | 50.00% | 47.90% | 49.87% | 49.17% | 47.22% |
| Aboriginal and Torres Strait Islander Peoples | 3.30% | 2.89% | 2.57% | 2.60% | 3.27% |
| People whose First Language Spoken as a Child was not English | 23.20% | 9.73% | 9.51% | 7.32% | 8.56% |
| People with Disability | 5.60% | 2.63% | 1.80% | 1.42% | 2.01% |
| People with Disability Requiring Work-related Adjustment | N/A | 0% | 0% | 0% | 0% |

* Data excludes casuals.

Diversity and Inclusion Workforce Strategy

The Office has a commitment to creating a workforce where all staff feel that they can bring their whole selves to work and be valued and respected. This commitment is delivered through plans that help embed inclusion, equity and diversity in all the Office's people activities. This includes attracting and engaging people, building internal culture through processes, systems and capability, promoting and celebrating key inclusion events throughout the year, and drawing from experience and plans focused on inclusive practices across sporting communities.

Throughout the reporting year, the Office continued its focus on implementing and evolving action plans, including the Office's Disability Inclusion Action Plan, Reconciliation Action Plan (RAP) and Multicultural Plan. As part of each of these plans the Office's workforce team aims to deliver positive internal outcomes, including:

- **Workforce diversity.** Implementing a program of continuous improvement in recruitment practices and staff engagement to support attraction, development and ongoing engagement of diverse staff reflecting the communities the Office deliver for



Annual Financial Statements

for the year ended 30 June 2024

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6

FINANCIAL PERFORMANCE



INDEPENDENT AUDITOR'S REPORT

Office of Sport

To Members of the New South Wales Parliament

Opinion

I have audited the accompanying financial statements of Office of Sport (the Office), which comprise the Statement by the Chief Executive and Chief Financial Officer, the Statement of Comprehensive Income for the year ended 30 June 2024, the Statement of Financial Position as at 30 June 2024, the Statement of Changes in Equity and the Statement of Cash Flows, for the year then ended, and notes to the financial statements, including a Statement of Material Accounting Policy Information and other explanatory information.

In my opinion, the financial statements:

- have been prepared in accordance with Australian Accounting Standards and the applicable financial reporting requirements of the *Government Sector Finance Act 2018* (GSF Act), the *Government Sector Finance Regulation 2024* (GSF Regulation) and the Treasurer's Directions
- presents fairly the Office's financial position, financial performance and cash flows.

My opinion should be read in conjunction with the rest of this report.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of my report.

I am independent of the Office in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants (including Independence Standards)' (APES 110).

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as auditor of public sector agencies
- precluding the Auditor-General from providing non-audit services.

I have fulfilled my other ethical responsibilities in accordance with APES 110.

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

Chief Executive's Responsibilities for the Financial Statements

The Chief Executive is responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards, the GSF Act, GSF Regulation and Treasurer's Directions. The Chief Executive's responsibility also includes such internal control as the Chief Executive determines is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Chief Executive is responsible for assessing the Office's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

- obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the financial statements.

A description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at: www.auasb.gov.au/auditors_responsibilities/ar4.pdf. The description forms part of my auditor's report.

The scope of my audit does not include, nor provide assurance:

- that the Office carried out its activities effectively, efficiently and economically
- about the assumptions used in formulating the budget figures disclosed in the financial statements
- about the security and controls over the electronic publication of the audited financial statements on any website where they may be presented
- about any other information which may have been hyperlinked to/from the financial statements.

Mary Yuen
Director, Financial Audit

Delegate of the Auditor-General for New South Wales

25 October 2024
SYDNEY



Financial Highlights 2023/2024

This summary represents the financial performance of the Office of Sport for the year ended 30 June 2024.

Total Expenditure – \$394M

NATURE OF EXPENDITURE

The major expenditure categories for the Office of Sport are grants and subsidies (\$268million) paid to sporting organisations including registered activity providers, sporting infrastructure and centres of excellence grant programs.

Expenditure also covers employee related expenses (\$57 million) and other operating expenses including maintenance of properties, operating leases, food and catering costs for sport and recreation centres (\$60 million) and depreciation (\$10 million).

The Office's total expense was \$200 million lower than budget mainly due to carry forward of some grant expenditure into 2024/2025 and forward years.

Total Revenue - \$368M

SOURCES OF REVENUE

The principal source of revenue for the Office of Sport is from Government grants and contributions (\$304 million) received mainly from the consolidated fund allocation through the Department of Communities and Justice and the Department of Creative Industries, Tourism, Hospitality and Sport.

Revenue is also raised from sale of goods and services by providing recreational activities and educational programs (\$42 million). Personnel services-related revenue (\$1.8 million) was also received for provision of services to the Combat Sports Authority.

The Office's total revenue for 2023-24 was \$215 million lower than budget mainly due to carry forward of some grant revenue into 2024-2025.

Office of Sport

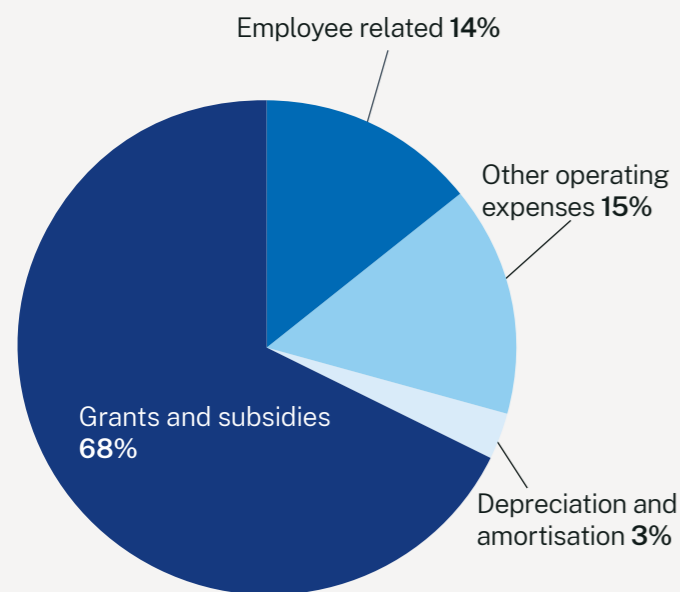
Financial Statements for the year ended 30 June 2024

Statement by the Chief Executive and Chief Financial Officer

Pursuant to section 7.6 (4) of the Government Sector Finance Act 2018 ('the Act'), we state that these financial statements:

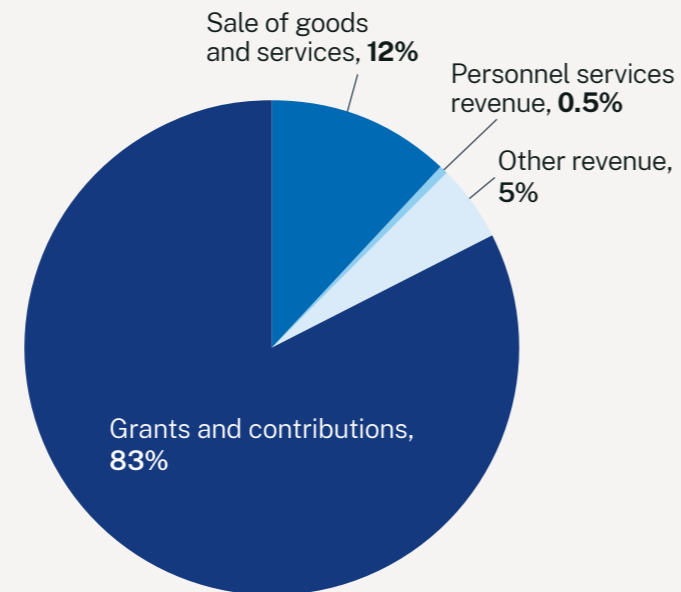
- have been prepared in accordance with the Australian Accounting Standards and the applicable requirements of the Act, the Government Sector Financial Regulation 2024 and the Treasurer's Directions, and
- present fairly the Office of Sport's financial position, financial performance and cash flows.

Expenses



Employee related
Other operating expenses
Depreciation and amortisation
Grants and subsidies

Revenue



Sale of goods and services
Other revenue
Personnel services revenue
Grants and contributions

Karen Jones
Chief Executive
Office of Sport

Date: 23 October 2024

Jocelyn Webb
Chief Financial Officer
Office of Sport

Date: 23 October 2024

Statement of Comprehensive Income

for the year ended 30 June 2024

| | Notes | Budget 2024 \$'000 | Actual 2024 \$'000 | Actual 2023 \$'000 |
|--|-------|--------------------------|--------------------------|--------------------------|
| Expenses excluding losses | | | | |
| Operating expenses | | | | |
| Employee related expenses | 2(a) | 61,097 | 56,957 | 55,039 |
| Other operating expenses | 2(b) | 46,060 | 59,578 | 55,544 |
| Depreciation and amortisation | 2(c) | 9,715 | 10,126 | 8,865 |
| Grants and subsidies | 2(d) | 477,638 | 267,653 | 427,334 |
| Finance costs | 2(e) | 32 | 32 | 40 |
| Total Expenses excluding losses | | 594,542 | 394,346 | 546,822 |
| Revenue | | | | |
| Sale of goods and services from contracts with customers | | | | |
| Investment revenue | 3(a) | 50,050 | 42,494 | 45,299 |
| Grants and contributions | 3(b) | 42 | 2,248 | 1,995 |
| Acceptance by the Crown of employee benefits and other liabilities | 3(c) | 523,227 | 303,911 | 499,508 |
| Personnel services revenue | 3(d) | 2,064 | 2,352 | 870 |
| Other revenue | 3(e) | - | 1,783 | 1,271 |
| | 3(f) | 7,924 | 15,512 | 11,825 |
| Total Revenue | | 583,307 | 368,300 | 560,768 |
| Operating result | | (11,235) | (26,046) | 13,946 |
| Gain/(Losses) on disposal of non-current assets | 4 | - | (1,573) | (44) |
| Other Gains/(Losses) | 5 | 64 | 630 | (506) |
| Net Result | | (11,171) | (26,989) | 13,396 |
| Other comprehensive income | | | | |
| <i>Items that will not be reclassified to net result in subsequent periods</i> | | | | |
| Net increase in property, plant and equipment revaluation surplus | 10 | - | 7,019 | 9,211 |
| Total other comprehensive income | | - | 7,019 | 9,211 |
| TOTAL COMPREHENSIVE INCOME | | (11,171) | (19,970) | 22,607 |

The accompanying notes form part of these financial statements.

Statement of Financial Position

as at 30 June 2024

| | Notes | Budget 2024 \$'000 | Actual 2024 \$'000 | Actual 2023 \$'000 |
|--------------------------------------|---------|--------------------------|--------------------------|--------------------------|
| ASSETS | | | | |
| Current Assets | | | | |
| Cash and cash equivalents | 7 | 90,747 | 81,860 | 80,229 |
| Receivables | 8 | 8,023 | 24,334 | 38,938 |
| Inventories | 9 | 239 | 283 | 239 |
| Total Current Assets | | 99,009 | 106,477 | 119,406 |
| Non-Current Assets | | | | |
| Receivables | 8 | 1,713 | 2,017 | 2,004 |
| Property, plant and equipment | 10 & 13 | | | |
| Land and buildings | | 177,784 | 177,528 | 174,156 |
| Leasehold improvements | | - | 12,099 | 14,411 |
| Plant and equipment | | 25,771 | 14,351 | 12,910 |
| Total property, plant and equipment | | 203,555 | 203,978 | 201,477 |
| Right-of-use assets | 11 | 203 | 388 | 203 |
| Intangible assets | 12 | - | - | 35 |
| Total Non-Current Assets | | 205,471 | 206,383 | 203,719 |
| Total Assets | | 304,480 | 312,860 | 323,125 |
| LIABILITIES | | | | |
| Current Liabilities | | | | |
| Payables | 14 | 11,285 | 26,642 | 15,320 |
| Lease liabilities | 15 | 374 | 152 | 114 |
| Provisions | 16 | 8,123 | 8,371 | 8,123 |
| Other current liabilities | 17 | 7,227 | 8,700 | 10,566 |
| Total Current Liabilities | | 27,009 | 43,865 | 34,123 |
| Non-Current Liabilities | | | | |
| Lease liabilities | 15 | 495 | 243 | 95 |
| Provisions | 16 | 966 | 901 | 966 |
| Other non-current liabilities | 17 | - | 526 | 646 |
| Total Non-Current Liabilities | | 1,461 | 1,670 | 1,707 |
| Total Liabilities | | 28,470 | 45,535 | 35,830 |
| Net Assets | | 276,010 | 267,325 | 287,295 |
| EQUITY | | | | |
| Reserves | | 70,137 | 77,265 | 70,246 |
| Accumulated funds | | 205,873 | 190,060 | 217,049 |
| Total Equity | | 276,010 | 267,325 | 287,295 |

The accompanying notes form part of these financial statements.

Statement of Changes in Equity

for the year ended 30 June 2024

| | Notes | Accumulated Funds \$'000 | Asset Revaluation Surplus \$'000 | Total Equity \$'000 |
|--|-------|-----------------------------|-------------------------------------|------------------------|
| Balance at 1 July 2023 | | 217,049 | 70,246 | 287,295 |
| Net result for the year | | (26,989) | - | (26,989) |
| Other comprehensive income | | | | |
| Net increase / (decrease) in property, plant and equipment | 10 | - | 7,019 | 7,019 |
| Total other comprehensive income | | - | 7,019 | 7,019 |
| Total comprehensive income for the year | | (26,989) | 7,019 | (19,970) |
| Balance at 30 June 2024 | | 190,060 | 77,265 | 267,325 |
| Balance at 1 July 2022 | | 203,653 | 61,035 | 264,688 |
| Net result for the year | | 13,396 | - | 13,396 |
| Other comprehensive income | | | | |
| Net increase / (decrease) in property, plant and equipment | 10 | - | 9,211 | 9,211 |
| Total other comprehensive income | | - | 9,211 | 9,211 |
| Total comprehensive income for the year | | 13,396 | 9,211 | 22,607 |
| Balance at 30 June 2023 | | 217,049 | 70,246 | 287,295 |

The accompanying notes form part of these financial statements.

Statement of Cash Flows

for the year ended 30 June 2024

| | Notes | Budget 2024 \$'000 | Actual 2024 \$'000 | Actual 2023 \$'000 |
|---|-------|-----------------------|-----------------------|-----------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | | |
| Payments | | | | |
| Employee related | | (59,032) | (52,508) | (52,544) |
| Grants and subsidies | | (477,638) | (267,653) | (427,334) |
| Suppliers for goods and services | | (27,339) | (36,208) | (46,125) |
| Finance costs | | (32) | (32) | (40) |
| Other | | - | (49) | (230) |
| Total Payments | | (564,041) | (356,450) | (526,273) |
| Receipts | | | | |
| Sale of goods and services | | 61,211 | 48,815 | 71,768 |
| Interest received | | - | 31 | 33 |
| Grants and contributions | | 523,227 | 306,593 | 499,508 |
| Other | | 1,687 | 9,903 | 7,331 |
| Total Receipts | | 586,125 | 365,342 | 578,640 |
| NET CASH FLOWS FROM OPERATING ACTIVITIES | 22 | 22,084 | 8,892 | 52,367 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | |
| Proceeds from repayment of advances | | 292 | - | - |
| Purchases of property, plant and equipment | | (11,457) | (6,935) | (9,564) |
| NET CASH FLOWS FROM INVESTING ACTIVITIES | | (11,165) | (6,935) | (9,564) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | |
| Repayment of principal portion of lease liabilities | | (279) | (210) | (159) |
| Repayment of borrowings and advances | | (122) | (116) | (108) |
| NET CASH FLOWS FROM FINANCING ACTIVITIES | | (401) | (326) | (267) |
| NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS | | 10,518 | 1,631 | 42,536 |
| Opening cash and cash equivalents | | 80,229 | 80,229 | 37,693 |
| CLOSING CASH AND CASH EQUIVALENTS | 7 | 90,747 | 81,860 | 80,229 |

The accompanying notes form part of these financial statements.

Disaggregated Disclosure Statements

for the year ended 30 June 2024

| EXPENSES AND INCOME | MAJOR ACTIVITY GROUP 1* | | MAJOR ACTIVITY GROUP 2* | | TOTAL | |
|--|-------------------------------|----------------|-------------------------|--------------|-----------------|----------------|
| | SPORT AND RECREATION SERVICES | | PERSONNEL SERVICES | | | |
| | 2024 | 2023 | 2024 | 2023 | 2024 | 2023 |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Expenses excluding losses | | | | | | |
| Operating expenses | | | | | | |
| Employee related | 55,174 | 53,768 | 1,783 | 1,271 | 56,957 | 55,039 |
| Other operating expenses | 59,578 | 55,544 | - | - | 59,578 | 55,544 |
| Depreciation and amortisation | 10,126 | 8,865 | - | - | 10,126 | 8,865 |
| Grants and subsidies | 267,653 | 427,334 | - | - | 267,653 | 427,334 |
| Finance costs | 32 | 40 | - | - | 32 | 40 |
| Total Expenses excluding losses | 392,563 | 545,551 | 1,783 | 1,271 | 394,346 | 546,822 |
| Revenue | | | | | | |
| Sale of goods and services | 42,494 | 45,299 | - | - | 42,494 | 45,299 |
| Investment revenue | 2,248 | 1,995 | - | - | 2,248 | 1,995 |
| Grants and contributions | 303,911 | 499,508 | - | - | 303,911 | 499,508 |
| Acceptance by the Crown of employee benefits and other liabilities | 2,352 | 870 | - | - | 2,352 | 870 |
| Other revenue | 15,512 | 11,825 | - | - | 15,512 | 11,825 |
| Personnel services revenue | - | - | 1,783 | 1,271 | 1,783 | 1,271 |
| Total Revenue | 366,517 | 559,497 | 1,783 | 1,271 | 368,300 | 560,768 |
| Other Gains/(Losses) | 630 | (506) | - | - | 630 | (506) |
| Gain/(Loss) on disposal | (1,573) | (44) | - | - | (1,573) | (44) |
| Net result | (26,989) | 13,396 | - | - | (26,989) | 13,396 |
| Other comprehensive income | | | | | | |
| Net increase in property, plant and equipment revaluation surplus | 7,019 | 9,211 | - | - | 7,019 | 9,211 |
| Total other comprehensive income | 7,019 | 9,211 | - | - | 7,019 | 9,211 |
| TOTAL COMPREHENSIVE INCOME | (19,970) | 22,607 | - | - | (19,970) | 22,607 |

*The names and purposes of each major activity group are summarised in Note 6.

Disaggregated Disclosure Statements

for the year ended 30 June 2024

| ASSETS AND LIABILITIES | MAJOR ACTIVITY GROUP 1* | | MAJOR ACTIVITY GROUP 2* | | TOTAL | |
|--------------------------------------|-------------------------------|----------------|-------------------------|----------|----------------|----------------|
| | SPORT AND RECREATION SERVICES | | PERSONNEL SERVICES | | | |
| | 2024 | 2023 | 2024 | 2023 | 2024 | 2023 |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| ASSETS | | | | | | |
| Current Assets | | | | | | |
| Cash and cash equivalents | 81,860 | 80,229 | - | - | 81,860 | 80,229 |
| Receivables | 24,334 | 38,938 | - | - | 24,334 | 38,938 |
| Inventories | 283 | 239 | - | - | 283 | 239 |
| Total Current Assets | 106,477 | 119,406 | - | - | 106,477 | 119,406 |
| Non-Current Assets | | | | | | |
| Receivables | 2,017 | 2,004 | - | - | 2,017 | 2,004 |
| Property, plant and equipment | | | | | | |
| Land and buildings | 177,528 | 174,156 | - | - | 177,528 | 174,156 |
| Leasehold improvements | 12,099 | 14,411 | - | - | 12,099 | 14,411 |
| Plant and equipment | 14,351 | 12,910 | - | - | 14,351 | 12,910 |
| Total property, plant and equipment | 203,978 | 201,477 | - | - | 203,978 | 201,477 |
| Right-of-use assets under leases | 388 | 203 | - | - | 388 | 203 |
| Intangibles | - | 35 | - | - | - | 35 |
| Total Non-Current Assets | 206,383 | 203,719 | - | - | 206,383 | 203,719 |
| Total Assets | 312,860 | 323,125 | - | - | 312,860 | 323,125 |
| LIABILITIES | | | | | | |
| Current Liabilities | | | | | | |
| Payables | 26,642 | 25,770 | - | - | 26,642 | 25,770 |
| Lease liabilities | 152 | 114 | - | - | 152 | 114 |
| Provisions | 8,371 | 8,123 | - | - | 8,371 | 8,123 |
| Other current liabilities | 8,700 | 116 | - | - | 8,700 | 116 |
| Total Current Liabilities | 43,865 | 34,123 | - | - | 43,865 | 34,123 |
| Non-Current Liabilities | | | | | | |
| Lease liabilities | 243 | 95 | - | - | 243 | 95 |
| Provisions | 901 | 966 | - | - | 901 | 966 |
| Other non-current liabilities | 526 | 646 | - | - | 526 | 646 |
| Total Non-Current Liabilities | 1,670 | 1,707 | - | - | 1,670 | 1,707 |
| Total Liabilities | 45,535 | 35,830 | - | - | 45,535 | 35,830 |
| Net Assets | 267,325 | 287,295 | - | - | 267,325 | 287,295 |

*The names and purposes of each major activity group are summarised in Note 6.

Disaggregated Disclosure Statements

for the year ended 30 June 2024

| ADMINISTERED EXPENSES AND INCOME | MAJOR ACTIVITY GROUP 1* SPORT AND RECREATION SERVICES | | MAJOR ACTIVITY GROUP 2* PERSONNEL SERVICES | | TOTAL | |
|--|--|---------------|---|----------|--------------|---------------|
| | 2024 | 2023 | 2024 | 2023 | 2024 | 2023 |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Administered Expenses | | | | | | |
| Football in School Program*** | 3,625 | - | - | - | 3,625 | - |
| - Taxes, fees and fines**** | 12 | - | - | - | 12 | - |
| Total Administered Expense | 3,637 | - | - | - | 3,637 | - |
| Administered Income | | | | | | |
| Dubbo Indoor Multisport Facility Grant** | - | 33,300 | - | - | - | 33,300 |
| Football in School Program*** | 3,625 | - | - | - | 3,625 | - |
| Consolidated Fund | | | | | | |
| - Taxes, fees and fines**** | 16 | 16 | - | - | 16 | 16 |
| Total Administered Income | 3,641 | 33,316 | - | - | 3,641 | 33,316 |
| Administered Income less Expenses | 4 | 33,316 | - | - | 4 | 33,316 |

*The names and purposes of each major activity group are summarised in Note 6.

**In 2022-23 the Office, Regional NSW and PCYC entered into a tripartite agreement to build the Dubbo Indoor Multisport Facility on land owned by Charles Sturt University. On execution of the funding agreement Regional NSW were to remit a cash payment of \$33.3m to the Office (received in 2023-24). The Office does not have substantial discretion over the conditions of the cash payment or its use and have disclosed the revenue and receivable as administered income and asset in accordance with AASB 1050 and TPP21-03.

***In 2023-24 the Office received \$3.6 million from Treasury relating to the Football in Schools Program. Subsequently, the Office entered into a funding agreement with Department of Education (DOE) in which DOE manage the program and receive future funding from NSW Treasury. The Office does not have substantial discretion over the conditions of the payments or its use and have disclosed the revenue and expense as administered income and expense in accordance with AASB 1050 and TPP21-03.

****Speedway racing licence fee payable to the Crown

Administered assets and liabilities are disclosed in Note 23.

Notes to the Financial Statements

for the year ended 30 June 2024

1. Statement of Significant Accounting Policies

(A) REPORTING ENTITY

The Office of Sport (the Office) is a NSW government entity and is controlled by the State of New South Wales, which is the ultimate parent. The Office is a not-for-profit entity, as profit is not its principal objective and it has no cash generating units.

- The Office comprises the following groups:
- Centres, Venues and Regions
- Policy and Planning
- Corporate
- Office of the Chief Executive

The functions of the Office relate to delivery of sport and recreation programs, implementing policy and regulatory frameworks, coordinating sport infrastructure and sport development and providing grants to peak sporting bodies.

These financial statements for the year ended 30 June 2024 have been authorised for issue by the Chief Executive and Chief Financial Officer on 23 October 2024.

(B) BASIS OF PREPARATION

The Office's financial statements are general purpose financial statements which have been prepared on an accrual basis and in accordance with:

- applicable Australian Accounting Standards (which include Australian Accounting Interpretations);
- the requirements of the Government Sector Finance Act 2018 (the GSF Act); and
- Treasurer's Directions issued under the GSF Act.

Property, plant and equipment and certain financial assets are measured at fair value. Other financial statement items are prepared in accordance with the historical cost convention except where specified otherwise.

Judgements, key assumptions and estimations management has made are disclosed in the relevant notes to the financial statements.

All amounts are rounded to the nearest one thousand dollars and are expressed in Australian currency, which is the Office's presentation and functional currency.

(C) STATEMENT OF COMPLIANCE

The financial statements and notes comply with Australian Accounting Standards, which include Australian Accounting Interpretations.

(D) ADMINISTERED ACTIVITIES

The Office administers, but does not control, certain activities on behalf of the Crown. It is accountable for the transactions relating to those administered activities but does not have the discretion to deploy the resources for the achievement of the Office's own objectives.

Transactions and balances relating to the administered activities are not recognised as the Office's income, expenses, assets and liabilities, but are disclosed in the accompanying schedules as 'Administered Income' and 'Administered Expense' in the Outcome group statements and 'Administered Assets' and 'Administered Liabilities' in Note 23.

The accrual basis of accounting and applicable accounting standards have been adopted.

(E) ACCOUNTING FOR THE GOODS AND SERVICES TAX (GST)

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

- amount of GST incurred by the Office as a purchaser that is not recoverable from the Australian Taxation Office is recognised as part of an asset's cost of acquisition or as part of an item of expense; and
- receivables and payables are stated with the amount of GST included.

Notes to the Financial Statements

for the year ended 30 June 2024

Cash flows are included in the Statement of Cash Flows on a gross basis. However, the GST components of cash flows arising from investing and financing activities which are recoverable from, or payable to the Australian Taxation Office are classified as operating cash flows.

(F) COMPARATIVE INFORMATION

Except when an Australian Accounting Standard permits or requires otherwise, comparative information is presented in respect of the previous year for all amounts reported in the financial statements.

(G) MYUNA BAY SPORT AND RECREATION CENTRE

On 29 March 2019 the Myuna Bay Sport and Recreation Centre, operated by the Office, (with the assets owned and recognised by the State Sporting Venues Authority (the Authority) was closed due to safety concerns in the event of an earthquake due to the centre's close proximity to the nearby Eraring Ash Dam. This resulted in the centre buildings value being impaired to nil and the land impaired to \$0.6 million (recognised in the 2020-21 financial statements of the Authority).

On 3 June 2022 an agreement for a compensation payment was executed between the Office and Origin Energy, and the final compensation payments were received in September 2022. On 21 March 2024 the Hunter and Central Coast Regional Planning Panel approved the Crown Development Application to demolish the former Myuna Bay.

Public Works has been engaged to manage the demolition of the former Centre. The demolition contractor was procured in late August. Demolition and site make good works are progressing well and are on track for completion by the end of 2024 (calendar year).

New Morisset Sport and Recreation Facility

The Office continues to work to create an exciting new, purpose-built, accessible sports and recreation facility that will cater for the growing population in the Morisset area.

During 2023 the Office of Sport progressed planning

for the facility on a site within the Lake Macquarie State Conservation Area. In early 2024 the NSW Government adopted a new site, located approximately 500 metres to the south and within the grounds of Morisset Hospital. This followed a discussion with NSW Health and Property Development NSW regarding the future of the Morisset Hospital site.

On 19 September 2024 NSW Treasury approved an exemption under Treasurer's Direction 92/2 for transfer of land from within the Morisset Hospital to Office of Sport for \$2.44 million, representing 50 per cent of the Valuer General's market valuation.

(H) SUPERANNUATION ON ANNUAL LEAVE LOADING

The Office has determined that it is not probable a liability arises to pay superannuation on annual leave loading. This position has been formed based on current inquiries, other information currently available to management, and after considering the facts from a decision in the Federal Court of Australia: Finance Sector Union of Australia v Commonwealth Bank of Australia [2022] FedCFamC2G 409. That decision confirmed that, in relation to the industrial agreement considered in that case, annual leave loading did not form part of ordinary time earnings and therefore, did not require superannuation contributions to be made under superannuation guarantee legislation because the obligation to pay annual leave loading was not referable to ordinary hours of work or to ordinary rates of pay. Rather, it was paid by reference to the period of annual leave, and for the purpose of compensating employees for their loss of opportunity to work additional hours at higher rates during this period.

This position will be re-assessed in future reporting periods as new information comes to light on this matter.

(I) CHANGES IN ACCOUNTING POLICIES, INCLUDING NEW OR REVISED AUSTRALIAN ACCOUNTING STANDARDS (AAS)

The accounting policies applied in 2023-24 are consistent with those of the previous financial year.

Notes to the Financial Statements

for the year ended 30 June 2024

(i) Effective for the first time in 2023-2024

- AASB 2021-2 Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definition of Accounting Estimates
- AASB 2021-5 Amendments to Australian Accounting Standards – Deferred Tax Assets and Liabilities arising from a Single Transaction
- AASB 2021-6 Amendments to Australian Accounting Standards – Disclosure of Accounting Policies: Tier 2 and Other Accounting Standards
- AASB 2021-7b Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [AASB 17 editorials]
- AASB 2022-1 Amendments to Australian Accounting Standards – Initial Application of AASB 17 and AASB 9 – Comparative Information
- AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards
- AASB 2022-8 Amendments to Australian Accounting Standards – Insurance Contracts: Consequential Amendments
- AASB 2023-2 Amendments to Australian Accounting Standards – International Tax Reform – Pillar Two Model Rules
- AASB 2023-4 Amendments to Australian Accounting Standards – International Tax Reform – Pillar Two Model Rules: Tier 2 Disclosures

The introduction of these new or revised Australian Accounting Standards did not have an impact on the financial statements.

(ii) Issued but not yet effective

NSW public sector entities are not permitted to early adopt new AAS, unless Treasury determines otherwise.

The following new Australian Accounting Standards have not been applied and are not yet effective.

- AASB 17 Insurance Contracts

- AASB 2014-10 Amendments to Australian Accounting Standards – Sale or Contribution of Assets between Investor and its Associate or Joint Venture
- AASB 2020-1 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current
- AASB 2021-7c Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections
- AASB 2022-5 Amendments to Australian Accounting Standards – Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards – Non-current Liabilities with Covenants
- AASB 2022-9 Amendments to Australian Accounting Standards – Insurance Contracts in the Public Sector
- AASB 2022-10 Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities
- AASB 2023-1 Amendments to Australian Accounting Standards – Supplier Finance Arrangements
- AASB 2023-3 Amendments to Australian Accounting Standards – Disclosure of Non-current Liabilities with Covenants: Tier 2
- AASB 2023-5 Amendments to Australian Accounting Standards – Lack of Exchangeability

(J) IMPACT OF CLIMATE-RELATED MATTERS ON FINANCIAL REPORTING FOR 2023-2024

The impact of Climate related matters on the Office's financial statements were assessed. There were some operational impacts on the Office's centres and venues which were offset by insurance claims. The impact on operations had no material financial impact therefore no disclosures resulting from climate-related matters were included in the Office's financial statements.

Notes to the Financial Statements

for the year ended 30 June 2024

2. Expenses excluding losses

(a) Employee related expenses

| | 2024 \$'000 | 2023 \$'000 |
|---|----------------|----------------|
| Salaries and wages (including annual leave) | 46,103 | 46,411 |
| Superannuation - defined benefit plans | 188 | 212 |
| Superannuation - defined contribution plans | 4,588 | 4,032 |
| Long service leave | 2,346 | 579 |
| Workers' compensation insurance | 932 | 1,176 |
| Payroll tax and fringe benefit tax | 2,800 | 2,629 |
| | 56,957 | 55,039 |

Employee related expenses of \$501,217 (2022-23: \$107,604) have been capitalised in various capital works and therefore excluded from the above.

(b) Other operating expenses include the following:

| | 2024 \$'000 | 2023 \$'000 |
|--|----------------|----------------|
| Auditor's remuneration - audit of the financial statements | 242 | 292 |
| Operating lease rental expense - minimum lease payments | 420 | 308 |
| Expenses relating to short-term leases | 151 | 148 |
| Maintenance* | 10,063 | 6,144 |
| Advertising and publicity | 122 | 2,375 |
| Program expenses | 1,331 | 1,347 |
| Materials and supplies | 1,897 | 1,430 |
| Insurance | 1,203 | 842 |
| Food and catering - sport and recreation centre programs | 3,121 | 2,974 |
| Merchandise and souvenirs | 969 | 771 |
| State Sporting Venues Authority in-kind expenses** | 8,199 | 6,520 |
| Utilities | 2,242 | 1,745 |
| Cleaning | 4,039 | 3,555 |
| Consultants | 635 | 796 |
| Contract services | 12,932 | 16,198 |
| Motor vehicle expenses | 616 | 519 |
| Telephones and postage | 311 | 627 |
| Information technology related expenses | 4,134 | 3,029 |
| Program transport | 781 | 929 |
| Printing and stationery | 162 | 105 |
| Minor equipment | 1,486 | 1,587 |
| Training | 569 | 463 |
| Travel and accommodation | 399 | 354 |
| Sponsorship | 2,010 | 1,053 |
| Security | 626 | 723 |
| Other | 918 | 710 |
| | 59,578 | 55,544 |

Notes to the Financial Statements

for the year ended 30 June 2024

| | 2024 \$'000 | 2023 \$'000 |
|--|----------------|----------------|
| * Reconciliation - Total maintenance expense | | |
| Maintenance expense - contracted labour and other (non-employee related), as above | 10,063 | 6,144 |
| Employee related maintenance expense included in Note 2(a) | 4,129 | 3,252 |
| Total maintenance expense included in Note 2(a) and Note 2(b) | 14,192 | 9,396 |

**The Office maintains the land and buildings of the Authority. In return, the Office receives the right to use the Authority's land and buildings for the conduct of a range of sport and recreation programs. This reciprocal arrangement is represented by the recognition of in-kind expenses and an equal value of revenue (Refer Note 3(f)).

Recognition and Measurement

Maintenance expense

Day-to-day servicing costs or maintenance are charged as expenses as incurred, except where they relate to the replacement or an enhancement of a part or component of an asset, in which case the costs are capitalised and depreciated.

Insurance

The entity's insurance activities are conducted through the NSW Treasury Managed Fund Scheme of self-insurance for Government entities. The expense (premium) is determined by the Fund Manager based on past claims experience.

Lease expense

The Office recognises the lease payments associated with the following types of leases as an expense on a straight-line basis:

- Leases that meet the definition of short-term. i.e. where the lease term at commencement of the lease is 12 months or less. This excludes leases with a purchase option.
- Leases of assets that are valued at \$10,000 or under when new.

Variable lease payments not included in the measurement of the lease liability (i.e. variable lease payments that do not depend on an index or a rate, initially measured using the index or rate as at the commencement date). These payments are recognised in the period in which the event or condition that triggers those payments occurs.

(c) Depreciation and amortisation expense

| | 2024 \$'000 | 2023 \$'000 |
|------------------------|----------------|----------------|
| Depreciation | | |
| Buildings | 6,599 | 6,166 |
| Plant and equipment | 1,512 | 1,365 |
| Leasehold improvements | 1,769 | 1,091 |
| Right of use assets | 211 | 159 |
| | 10,091 | 8,781 |
| Amortisation | | |
| Intangibles | 35 | 84 |
| | 10,126 | 8,865 |

Refer Note 10, 11 and 12 for recognition and measurement policies on depreciation and amortisation expense.

Notes to the Financial Statements

for the year ended 30 June 2024

(d) Grants and subsidies

| | 2024 | 2023 |
|---|----------------|----------------|
| | \$'000 | \$'000 |
| Government sector: | | |
| Grants to agencies within the Sport portfolio | 29,312 | 31,842 |
| Other: | | |
| Grants to sporting organisations | 39,299 | 24,792 |
| Active Kids voucher program* | 25,807 | 124,145 |
| First Lap voucher program | 4,021 | 11,676 |
| Centres of Excellence grant programs | 48,043 | 55,984 |
| Other sporting infrastructure grant programs | 68,539 | 156,256 |
| Sport Facility capital grants program | 52,632 | 22,639 |
| | 267,653 | 427,334 |

*Reduction in Active Kids expenses due to discontinuation of the program at 31 January 2024 and the reduction in value of vouchers from \$100 to \$50 during 2023-24.

Recognition and Measurement Grants and subsidies

Grants and subsidies are recognised as expenses when the Office transfers control of the contribution. Control is deemed to have transferred when the grant is paid or payable.

(e) Finance costs

| | 2024 | 2023 |
|-------------------|-----------|-----------|
| | \$'000 | \$'000 |
| Interest expense* | 32 | 40 |
| | 32 | 40 |

*Includes \$25,000 interest expense relating to Government Finance Facility (GFF) loan received from Treasury (refer to Note 17).

Recognition and Measurement

Finance costs consist of interest and other costs incurred in connection with the borrowing of funds. Borrowing costs are recognised as expenses in the period in which they are incurred, in accordance with Treasury's Mandate to not-for-profit NSW General Government Sector entities.

Notes to the Financial Statements

for the year ended 30 June 2024

3. Revenue

Recognition and Measurement

Income is recognised in accordance with the requirements of AASB 15 *Revenue from Contracts with Customers* or AASB 1058 *Income of Not-for-Profit Entities*, dependent on whether there is a contract with a customer as defined by AASB 15 *Revenue from Contracts with Customers*.

(a) Sale of goods and services from contracts with customers

| | 2024 | 2023 |
|--|---------------|---------------|
| | \$'000 | \$'000 |
| Rendering of services* | | |
| Recreational user charges | 31,637 | 35,348 |
| Registration fees | 2,460 | 1,884 |
| Transport revenue | 831 | 930 |
| Accommodation | 1,205 | 1,537 |
| | 36,133 | 39,699 |
| Sale of Goods | | |
| Sale of merchandise, publications and souvenirs | 1,081 | 781 |
| Facilities and equipment hire | 4,114 | 4,193 |
| Other services | 1,166 | 626 |
| Total Revenue from Sale of Goods and Services | 42,494 | 45,299 |

*The Office has reclassified participation opportunity programs, vacation programs, and sport development programs to recreational user charges in 2022-23 to align with 2023-24 presentation.

Notes to the Financial Statements

for the year ended 30 June 2024

3. Revenue (cont'd)

(a) Sale of goods and services from contracts with customers (cont'd)

| Sales of Goods | |
|---|--|
| Type of Goods | Nature of Timing of Satisfaction of Performance Obligation and Revenue recognition policies |
| Sale of ammunition, targets, food and beverage, merchandise and clothing, facility hire and entry, audio-visual fees and equipment, and vending machine sales | The performance obligation is recognised when the control of the goods is transferred to the customers. Revenue is recognised when the Office satisfies the performance obligation by transferring the promised goods to the customer and is based on the price specified in the contract. No element of financing is deemed present as the sales are made with a short credit term. No volume discount or warranty is provided on the sale. |

| Rendering of Services | |
|---|---|
| Type of Service | Nature of Timing of Satisfaction of Performance Obligation and Revenue recognition policies |
| Recreational User Charges - Recreational use of centres and venues, participation opportunity programs, vacation programs and sport development programs Accommodation - Booking for overnight accommodation including bed and breakfast | The performance obligation is satisfied as the participant is provided access to the facilities. Payment from customers are either received in advance or at the time of the service provision. Revenue from rendering of services is recognised when the Office satisfies the performance obligation by providing the promised services. |
| Registration Fees - participant registration fee for centres and venues | The performance obligation is satisfied when the participant has completed the registration and paid the required fee. Revenue from rendering of services is recognised when the Office satisfies the performance obligation by providing the promised services. |
| Transport Revenue - bus and ferry transport to and from centres and venues | The performance obligation is satisfied when the transport services are delivered to the customer. Payments from customers are received in advance of the service provision. Revenue from rendering of services is recognised when the Office satisfies the performance obligation by providing the promised services. |

(b) Investment revenue

| | 2024 | 2023 |
|--|--------------|--------------|
| | \$'000 | \$'000 |
| Interest revenue from financial assets not at fair value through profit and loss | 31 | 33 |
| Rental income | 2,217 | 1,962 |
| | 2,248 | 1,995 |

Recognition and Measurement

Interest income

Interest income is calculated by applying the effective interest rate to the gross carrying amount of a financial asset except for financial assets that subsequently become credit-impaired.

Rental income

Rental income arising from operating leases is accounted for on a straight-line basis over the lease term.

Notes to the Financial Statements

for the year ended 30 June 2024

(c) Grants and contributions

| | 2024 | 2023 |
|--|----------------|----------------|
| | \$'000 | \$'000 |
| Recurrent grants from principal department | 282,486 | 456,392 |
| Capital grants from principal department | 6,586 | 6,211 |
| Other State government agency grants* | 13,691 | 35,627 |
| Other | 1,148 | 1,278 |
| | 303,911 | 499,508 |

*2022-23: includes \$28.4 million grant from NSW Reconstruction Authority in 2022-23

Income from grants without sufficiently specific performance obligations is recognised when the Office obtains control over the granted assets (e.g. cash).

(d) Acceptance by the Crown of employee benefits and other liabilities

The following liabilities and / or expenses have been assumed by the Crown:

| | 2024 | 2023 |
|----------------------------------|--------------|------------|
| | \$'000 | \$'000 |
| Superannuation - defined benefit | 188 | 212 |
| Long service leave | 2,154 | 646 |
| Payroll tax | 10 | 12 |
| | 2,352 | 870 |

(e) Personnel services revenue

During 2023-24, the Office provided personnel services to the Combat Sports Authority of New South Wales.

The Office in accordance with NSW Treasury Circular TC 15/07, recognises all employee related expenses and liabilities in relation to staff provided as personnel services to statutory bodies. The Office also recognises personnel services revenue and receivables for those staff.

Employee related expenses (Note 2(a)) includes personnel services provided to the Combat Sports Authority. These expenses are recovered by way of personnel services revenue.

| | 2024 | 2023 |
|---|--------------|--------------|
| | \$'000 | \$'000 |
| Salaries and wages (including annual leave) | 1,502 | 1,071 |
| Superannuation - defined contribution plans | 164 | 109 |
| Long service leave | - | 1 |
| Workers' compensation insurance | 23 | 24 |
| Payroll tax and fringe benefit tax | 94 | 66 |
| | 1,783 | 1,271 |

Personnel services revenue recovered from the following agencies:

| | 2024 | 2023 |
|-----------------------------|--------------|--------------|
| | \$'000 | \$'000 |
| Combat Sports Authority NSW | 1,783 | 1,271 |
| | 1,783 | 1,271 |

Notes to the Financial Statements

for the year ended 30 June 2024

3. Revenue (cont'd)

(f) Other revenue

| | 2024 | 2023 |
|--|---------------|---------------|
| | \$'000 | \$'000 |
| State Sporting Venues Authority in-kind services | 8,199 | 6,520 |
| Insurance recoveries | 7,313 | 5,247 |
| First time recognition of assets | - | 58 |
| | <u>15,512</u> | <u>11,825</u> |

(g) Summary of Compliance

The Appropriation Act 2023 (Appropriations Act) (and the subsequent variations, if applicable) appropriates the sum of \$19,737,985,812 to the Attorney General out of the Consolidated Fund for the services of Department of Communities and Justice for the year 2023–24. The spending authority of the Minister from the Appropriations Act has been delegated or subdelegated to officers of Department of Communities and Justice and entities that it is administratively responsible for, including the Office of Sport.

The Attorney General is taken to have been given an appropriation out of the Consolidated Fund under the authority section 4.7 of the GSF Act, at the time the Office of Sport receives or recovers any deemed appropriation money, for an amount equivalent to the money that is received or recovered by the Office of Sport. These deemed appropriations are taken to have been given for the services of the Department of Communities and Justice.

A summary of compliance is disclosed in the financial statements of the Annual Report of the Department of Communities and Justice. It has been prepared by aggregating the spending authorities of the Attorney General for the Department of Communities and Justice. It reflects the status at the point in time this disclosure statement is being made. Office of Sport's spending authority and expenditure is included in the summary of compliance.

4. Gains / (Losses) on Disposal of Non-Current Assets

| | 2024 | 2023 |
|---------------------------------------|----------------|-------------|
| | \$'000 | \$'000 |
| Written down value of assets disposed | (1,573) | (44) |
| | <u>(1,573)</u> | <u>(44)</u> |

Notes to the Financial Statements

for the year ended 30 June 2024

5. Other Gains / (Losses)

| | 2024 | 2023 |
|---------------------------|------------|--------------|
| | \$'000 | \$'000 |
| Impairment of receivables | 630 | (506) |
| | <u>630</u> | <u>(506)</u> |

6. Disaggregated disclosure groups of the Office

(a) Major Activity Group 1: Sport and Recreation Services

This major activity group covers the delivery of sport and recreation programs, including implementing policy and regulatory frameworks, conducting compliance and education programs, and providing grants to peak sporting bodies. It also covers the administration of grants programs to assist in developing community sporting and recreational venues and facilities, and managing government owned or controlled sporting and recreation facilities and coordinating sport infrastructure and sport development.

(b) Major Activity Group 2: Personnel Services

This major activity group provides personnel services to the Combat Sports Authority

7. Cash and Cash Equivalents

| | 2024 | 2023 |
|---------------------------|---------------|---------------|
| | \$'000 | \$'000 |
| Cash at bank and on hand* | 81,860 | 80,229 |
| | <u>81,860</u> | <u>80,229</u> |

*The 2024 cash balance includes \$47 million Myuna Bay compensation fund held for construction of the new centre at Morisset.

For the purposes of the Statement of Cash Flows, cash and cash equivalents include cash at bank and cash on hand.

Cash and cash equivalent assets recognised in the Statement of Financial Position are reconciled at the end of the period to the Statement of Cash Flows as follows:

| | 2024 | 2023 |
|---|---------------|---------------|
| | \$'000 | \$'000 |
| Cash and cash equivalents (per Statement of Financial Position) | 81,860 | 80,229 |
| Closing cash and cash equivalents (per Statement of Cash Flows) | <u>81,860</u> | <u>80,229</u> |

Refer Note 24 for details regarding credit risk and market risk arising from financial instruments.

Notes to the Financial Statements

for the year ended 30 June 2024

8. Current / Non-Current Assets – Receivables and Loans

| | 2024 | 2023 |
|---|---------------------|-----------------------|
| | \$'000 | \$'000 |
| Current: | | |
| Sale of goods and services | 2,759 | 3,557 |
| Loans receivable - Sporting Grounds Improvement Fund | 308 | 304 |
| | <u>3,067</u> | <u>3,861</u> |
| Less: Allowance for Expected Credit Losses* | (612) | (955) |
| Prepayments | 2,792 | 14,900 |
| GST receivable | 6,956 | 6,690 |
| Grant receivable from other Government agency | 11,699 | 14,313 |
| Other | 432 | 129 |
| | <u>24,334</u> | <u>38,938</u> |
| Non-current: | | |
| Loans receivable - Sporting Grounds Improvement Fund | 2,017 | 2,326 |
| Less: Expected credit losses* | - | (322) |
| | <u>2,017</u> | <u>2,004</u> |
| | 2024 | 2023 |
| | \$'000 | \$'000 |
| *Movements in the allowance for expected credit losses | | |
| Balance at beginning of the year | (1,277) | (771) |
| Amounts written off during the year | 35 | - |
| Increase / (decrease) in allowance recognised in net result | 630 | (506) |
| Balance at the end of the year | <u>(612)</u> | <u>(1,277)</u> |

Refer Note 24 for details regarding credit risk arising from financial instruments.

Recognition and Measurement

The entity recognises a financial asset or a financial liability when, and only when, it becomes a party to the contractual provisions of the instrument. To determine when the agency becomes a party to the contractual provisions of the instrument, the entity considers:

- Whether the entity has a legal right to receive cash (financial asset) or a legal obligation to pay cash (financial liability); or
- Whether at least one of the parties has performed under the agreement

All 'regular way' purchases or sales of financial asset are recognised and derecognised on a trade date basis. Regular way purchases or sales are purchases or sales of financial assets that require delivery of assets within the time frame established by regulation or convention in the marketplace. Receivables are initially recognised at fair value plus any directly attributable transaction costs. Trade receivables that do not contain a significant financing component are measured at the transaction price.

Notes to the Financial Statements

for the year ended 30 June 2024

8. Current / Non-Current Assets – Receivables and Loans (cont'd)

Recognition and Measurement (cont'd)

Subsequent measurement

The Office holds receivables with the objective to collect the contractual cash flows and therefore measures them at amortised cost using the effective interest method, less any impairment. Changes are recognised in the net result for the period when impaired, derecognised or through the amortisation process.

Impairment

The Office recognises an allowance for expected credit losses (ECLs) for all debt financial assets not held at fair value through profit or loss. ECLs are based on the difference between the contractual cash flows and the cash flows that the Office expects to receive, discounted at the original effective interest rate.

For trade receivables, the Office applies a simplified approach in calculating ECLs. The Office recognises a loss allowance based on lifetime ECLs at each reporting date. The Office has established a provision matrix based on its historical credit loss experience for trade receivables, adjusted for forward-looking factors specific to the receivable.

9. Inventories

| | 2024 | 2023 |
|------------------|------------|------------|
| | \$'000 | \$'000 |
| Held for resale* | 283 | 239 |
| | <u>283</u> | <u>239</u> |

*Comprised of store items at the Sydney International Shooting Centre.

Recognition and Measurement

Inventories held for resale are stated at cost, adjusted when applicable, for any loss of service potential. A loss of service potential is identified and measured based on the existence of a current replacement cost that is lower than the carrying amount, or any loss of operating capacity due to obsolescence. Inventories (other than those held for distribution) are stated at the lower of cost and net realisable value.

Notes to the Financial Statements

for the year ended 30 June 2024

10. Non-Current Assets – Property, plant and equipment

| | Land and buildings \$'000 | Leasehold improvements \$'000 | Plant & equipment \$'000 | Total \$'000 |
|---|---------------------------------|-------------------------------------|--------------------------------|-----------------|
| At 1 July 2022 - fair value | | | | |
| Gross carrying amount | 308,445 | 2,741 | 28,931 | 340,117 |
| Accumulated depreciation and impairment | (128,854) | (2,193) | (17,923) | (148,970) |
| Net carrying amount | 179,591 | 548 | 11,008 | 191,147 |
| Year ended 30 June 2023 | | | | |
| Net carrying amount at start of year | 179,591 | 548 | 11,008 | 191,147 |
| Addition | 2,324 | 4,138 | 3,265 | 9,727 |
| Disposals | (6) | - | (38) | (44) |
| Assets identified first time | 58 | - | - | 58 |
| Transfer between Asset classes | (10,224) | 10,224 | - | - |
| Transfer from work in progress | (632) | 592 | 40 | - |
| Revaluation | 9,211 | - | - | 9,211 |
| Depreciation expense | (6,166) | (1,091) | (1,365) | (8,622) |
| Net Carrying amount at end of the year | 174,156 | 14,411 | 12,910 | 201,477 |
| At 1 July 2023 - fair value | | | | |
| Gross carrying amount | 301,804 | 31,874 | 32,757 | 366,435 |
| Accumulated depreciation and impairment | (127,648) | (17,463) | (19,847) | (164,958) |
| Net carrying amount | 174,156 | 14,411 | 12,910 | 201,477 |
| Year ended 30 June 2024 | | | | |
| Net carrying amount at start of year | 174,156 | 14,411 | 12,910 | 201,477 |
| Additions | 3,194 | - | 3,741 | 6,935 |
| Disposals | - | - | (141) | (141) |
| Write-off | (242) | (543) | (647) | (1,432) |
| Revaluation* | 7,019 | - | - | 7,019 |
| Depreciation expense | (6,599) | (1,769) | (1,512) | (9,880) |
| Net Carrying amount at end of the year | 177,528 | 12,099 | 14,351 | 203,978 |
| At 30 June 2024 - fair value | | | | |
| Gross carrying amount | 318,932 | 31,331 | 32,478 | 382,741 |
| Accumulated depreciation and impairment | (141,404) | (19,232) | (18,127) | (178,763) |
| Net carrying amount | 177,528 | 12,099 | 14,351 | 203,978 |

*Comprised of \$8.1 million increase in the 2023-24 revaluation of land and buildings less \$1.1 million adjustment to the land value of Sydney International Equestrian Centre.

Work in Progress

The value of work in progress relating to land and buildings for the Office is \$7.0 million (2022-23: \$6.9 million) as at 30 June 2024 and this is included in the total property plant and equipment as above to their relevant class.

Notes to the Financial Statements

for the year ended 30 June 2024

10. Non-Current Assets – Property, plant and equipment (cont'd)

Recognition and Measurement

Acquisition of property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently revalued at fair value less accumulated depreciation and impairment. Cost is the amount of cash or cash equivalents paid or the fair value of the other consideration given to acquire the asset at the time of its acquisition or construction or, where applicable, the amount attributed to that asset when initially recognised in accordance with the requirements of other Australian Accounting Standards.

Fair value is the price that would be received to sell an asset in an orderly transaction between market participants at measurement date.

Where payment for an asset is deferred beyond normal credit terms, its cost is the cash price equivalent; i.e. deferred payment amount is effectively discounted over the period of credit.

Assets acquired at no cost, or for nominal consideration, are initially recognised at their fair value at the date of acquisition.

Capitalisation thresholds

Property, plant and equipment and intangible assets individually costing \$10,000 and above are capitalised.

Restoration costs

The present value of the expected cost for the restoration or cost of dismantling an asset after its use is included in the cost of the respective asset if the recognition criteria for a provision is met.

Depreciation of property, plant and equipment

Depreciation is provided for on a straight-line basis for all depreciable property, plant and equipment so as to write off the depreciable amount of each asset as it is consumed over its useful life to the Office.

All material identifiable components of property, plant and equipment are depreciated separately over their useful lives. Land is not a depreciable asset.

The useful lives and methods of depreciation of property, plant and equipment are reviewed each financial year.

The following useful life ranges have been determined for each class of property, plant and equipment. The useful lives remain unchanged from the previous year.

| | Useful life range in years |
|------------------------------|----------------------------|
| Buildings and Infrastructure | 10-80 |
| Leasehold Improvements | 10-40 |
| Plant and equipment | 3-40 |

Revaluation of property, plant and equipment

Physical non-current assets are valued in accordance with the NSW Treasury Policy 'Valuation of Physical Non-Current Assets at Fair Value' Policy and Guidelines Paper (TPP 21-09) and Treasurer's Direction (TD21-05). This policy adopts fair value in accordance with AASB 13 Fair Value Measurement and AASB 116 Property, Plant and Equipment.

Property, plant and equipment is measured at the highest and best use by market participants that is physically possible, legally permissible and financially feasible. The highest and best use must be available at a period that is not remote and take into account the characteristics of the asset being measured, including any socio-political restrictions imposed by government. In most cases, after taking into account these considerations, the highest and best use is the existing use. In limited circumstances, the highest and best use may be a feasible alternative use, where there are no restrictions on use or where there is a feasible higher restricted alternative use.

Notes to the Financial Statements

for the year ended 30 June 2024

10. Non-Current Assets – Property, Plant and Equipment (cont'd)

Revaluation of property, plant and equipment (cont'd)

Fair value of property, plant and equipment is based on a market participants' perspective, using valuation techniques (market approach, cost approach, income approach) that maximise relevant observable inputs and minimise unobservable inputs. Also refer Note 13 for further information regarding fair value.

The Office revalue each class of property at least every three years or with sufficient regularity to ensure that the carrying amount of each asset in the class does not differ materially from its fair value at reporting date. An interim revaluation (March 2024) and indexation assessment (June 2024) was completed by Colliers International for the 2023-24 financial year. The net increase in land is \$1.7 million and building is \$6.4 million, with a total movement in the revaluation reserve of \$8.1 million. These valuation increments are included in the financial statements.

Non-specialised assets with short useful lives are measured at depreciated historical cost as an approximation of fair value. The Office has assessed that any difference between fair value and depreciated historical cost is unlikely to be material.

When revaluing property, plant and equipment using the cost approach, the gross amount and the related accumulated depreciation are separately restated.

For property, plant and equipment valued using other valuation techniques, any balances of accumulated depreciation at the revaluation date in respect of those assets are credited to the asset accounts to which they relate. The net asset accounts are then increased or decreased by the revaluation increments or decrements.

Revaluation increments are recognised in other comprehensive income and credited directly to revaluation surplus, except that, to the extent that an increment reverses a revaluation decrement in respect of that class of asset previously recognised as an expense in the net result, the increment is recognised immediately as a gain in the net result.

Revaluation decrements are recognised immediately as a loss in the net result, except that, to the extent that a credit balance exists in the revaluation surplus in respect of the same class of assets, they are debited directly to the asset revaluation surplus.

As a not-for-profit entity, revaluation increments and decrements are offset against one another within a class of property, plant and equipment, but not otherwise.

Where property, plant and equipment that has previously been revalued is disposed of, any balance remaining in the revaluation surplus in respect of that asset is transferred to accumulated funds.

The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at each financial year end.

Impairment of property, plant and equipment

As a not-for-profit entity with no cash generating units, impairment under AASB 136 Impairment of Assets is unlikely to arise. As property, plant and equipment is carried at fair value or an amount that approximates fair value, impairment can only arise in the rare circumstances such as where the costs of disposal are material. Specifically, impairment is unlikely for not-for-profit entities given that AASB 136 modifies the recoverable amount test for non-cash generating assets of not-for-profit entities to the higher of fair value less costs of disposal and depreciated replacement cost, where depreciated replacement cost is also fair value.

Notes to the Financial Statements

for the year ended 30 June 2024

10. Non-Current Assets – Property, Plant and Equipment (cont'd)

Revaluation of property, plant and equipment (cont'd)

The Office assesses at each reporting date, whether there is an indication that any property, plant and equipment may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Office estimates the asset's recoverable amount. When the carrying amount of an asset exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

As a not-for-profit entity, an impairment loss is recognised in the net result to the extent the impairment loss exceeds the amount in the revaluation surplus for the class of asset.

11. Leases

(a) Entity as a lessee

The Office leases various motor vehicles and lease contracts are typically made for fixed periods of one to five years but have extension options. Lease terms are negotiated on an individual basis and contain a wide range of different terms and conditions. The lease agreements do not impose any covenants, but leased assets may not be used as security for borrowing purposes. The entity does not provide residual value guarantees in relation to leases.

The Office has elected to recognise payments for short-term leases and low value leases as expenses on a straight-line basis, instead of recognising a right-of-use asset and lease liability. Short term leases are leases with a lease term of 12 months or less.

(b) Right-of-use assets under leases

The following tables presents right-of-use assets that are not included in the carrying amounts of property, plant and equipment in Note 10:

| | Plant and equipment \$'000 | Total \$'000 |
|--------------------------------|-------------------------------|-----------------|
| Balance at 1 July 2023 | 203 | 203 |
| Additions | 396 | 396 |
| Depreciation expense | (211) | (211) |
| Balance at 30 June 2024 | 388 | 388 |
| Balance at 1 July 2022 | 362 | 362 |
| Depreciation Expense | (159) | (159) |
| Balance at 30 June 2023 | 203 | 203 |

(c) Lease liabilities

The following table presents liabilities under leases:

| | 2024 \$'000 | 2023 \$'000 |
|-------------------------------------|----------------|----------------|
| Balance at start of the year | 208 | 368 |
| Additions | 396 | - |
| Interest expenses | (7) | (2) |
| Payments | (215) | (156) |
| Adjustment | 12 | (2) |
| Balance at end of the year* | 394 | 208 |

*2022-23 closing balance updated to agree with the closing balance in the general ledger.

Notes to the Financial Statements

for the year ended 30 June 2024

11. Leases (cont'd)

(d) Right-of-use expenses under leases

The following amounts were recognised in the statement of comprehensive income for the current and prior periods:

| | 2024 | 2023 |
|--|--------------|--------------|
| | \$'000 | \$'000 |
| Depreciation expense of right-of-use assets | 211 | 159 |
| Interest expense on lease liabilities | 7 | 2 |
| Expense relating to short-term leases | 151 | 148 |
| Variable lease payments, not included in the measurement of lease liabilities* | 8,199 | 6,520 |
| Total amount recognised in the statement of comprehensive income | 8,568 | 6,829 |

* Variable lease payments include the in-kind amount recognised for the Office maintaining the Authority's land and buildings, in return obtaining a right-of-use.

Recognition and Measurement

The Office assesses at contract inception whether a contract is, or contains, a lease. That is, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. The Office recognises lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets, except for short-term leases and leases of low-value assets.

i. Right-of-use assets

The Office recognises right-of-use assets at the commencement date of the lease (i.e. the date the underlying asset is available for use). Right-of-use assets are initially measured at cost, comprising of the amount of initial measurement of the lease liability (refer ii below), adjusted by any lease payments made at or before the commencement date and lease incentives, any initial direct costs incurred, and estimated costs of dismantling and removing the asset or restoring the site. Right-of-use assets are measured at cost. Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets.

If ownership of the leased asset transfers to the Office at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset.

The right-of-use assets are also subject to revaluation (except for those arising from leases that have significantly below-market terms and conditions principally to enable the Office to further its objectives in note iv below) and impairment.

Subsequent measurement of the right-of-use asset

After the commencement date, a lessee shall measure the right-of-use asset applying a cost model. The Office shall measure the right-of-use asset at cost less any accumulated impairment losses; and adjusted for any remeasurement of the lease liability.

ii. Lease liabilities

At the commencement date of the lease, the Office recognises lease liabilities measured at the present value of lease payments to be made over the lease term. Lease payments include:

- fixed payments (including in substance fixed payments) less any lease incentives receivable;
- variable lease payments that depend on an index or a rate;
- amounts expected to be paid under residual value guarantees;
- exercise price of a purchase options reasonably certain to be exercised by the Office; and
- payments of penalties for terminating the lease, if the lease term reflects the Office exercising the option to terminate.

Notes to the Financial Statements

for the year ended 30 June 2024

11. Leases (cont'd)

(d) Right-of-use expenses under leases

ii. Lease liabilities (cont'd)

Variable lease payments that do not depend on an index or a rate are recognised as expenses (unless they are incurred to produce inventories) in the period in which the event or condition that triggers the payment occurs. The lease payments are discounted using the interest rate implicit in the lease. If that rate cannot be readily determined, which is generally the case for the Office's leases, the lessee's incremental borrowing rate is used, being the rate that the Office would have to pay to borrow the funds necessary to obtain an asset of similar value to the right-of-use asset in a similar economic environment with similar terms, security and conditions.

Subsequent measurement of the lease liability

After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, the carrying amount of lease liabilities is remeasured if there is a modification, a change in the lease term, a change in the lease payments (e.g., changes to future payments resulting from a change in an index or rate used to determine such lease payments) or a change in the assessment of an option to purchase the underlying asset.

The Office's lease liabilities are included in Note 15.

iii. Short-term leases and leases of low-value assets

The Office applies the short-term lease recognition exemption to its short-term leases of machinery and equipment (i.e., those leases that have a lease term of 12 months or less from the commencement date and do not contain a purchase option). It also applies the lease of low-value assets recognition exemption to leases of office equipment that are considered to be low value. Lease payments on short-term leases and leases of low value assets are recognised as expense on a straight-line basis over the lease term.

iv. Leases that have significantly below-market terms and conditions principally to enable the Office to further its objectives

Right-of-use assets under leases at significantly below-market terms and conditions that are entered into principally to enable the Office to further its objectives, are measured at cost. These right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets, subject to impairment. They are not subject to revaluation.

v. Entity as a lessor

The Office leases its own buildings and the Authority's buildings to third parties under a service level agreement. The lease arrangements are operating leases with rental received monthly.

Lessor for operating leases

Future minimum rentals receivable (undiscounted) under non-cancellable operating leases as at 30 June 2024 and 30 June 2023 are as follows:

| | 2024 | 2023 |
|------------------------------|--------------|--------------|
| | \$'000 | \$'000 |
| Within one year | 245 | 449 |
| Later than one year | 225 | 294 |
| Two to three years | 43 | 225 |
| Three to four years | 43 | 43 |
| Four to five years | 43 | 43 |
| Later than five years | 447 | 490 |
| Total (excluding GST) | 1,046 | 1,544 |

Notes to the Financial Statements

for the year ended 30 June 2024

11. Leases (cont'd)

Recognition and Measurement

Lessors for operating leases

An operating lease is a lease other than a finance lease. Rental income arising is accounted for on a straight-line basis over the lease terms and is included in revenue in the Statement of Comprehensive Income due to its operating nature. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the underlying asset and recognised over the lease term on the same basis as rental income. Contingent rents are recognised as revenue in the period in which they are earned.

12. Intangible Assets

Software \$'000

At 1 July 2022 - cost

| | |
|---|------------|
| Gross carrying amount | 6,033 |
| Accumulated amortisation and impairment | (5,914) |
| Net carrying amount | 119 |

Year ended 30 June 2023

| | |
|--|-----------|
| Net carrying amount at beginning of year | 119 |
| Amortisation (recognised in 'depreciation and amortisation') | (84) |
| Net carrying amount at end of year | 35 |

At 1 July 2023 - cost

| | |
|---|-----------|
| Gross carrying amount | 497 |
| Accumulated amortisation and impairment | (462) |
| Net carrying amount | 35 |

Year ended 30 June 2024

| | |
|--|----------|
| Net carrying amount at beginning of year | 35 |
| Amortisation (recognised in 'depreciation and amortisation') | (35) |
| Net carrying amount at end of year | - |

At 30 June 2024 - cost

| | |
|---|----------|
| Gross carrying amount | 497 |
| Accumulated amortisation and impairment | (497) |
| Net carrying amount | - |

Intangibles Work in Progress

| | 2024 \$'000 | 2023 \$'000 |
|---|----------------|----------------|
| Net carrying amount at start of year | - | 163 |
| Write off | - | (163) |
| Net carrying amount at end of year | - | - |

Notes to the Financial Statements

for the year ended 30 June 2024

12. Intangible Assets (cont'd)

Non-Current Assets – Intangibles and Intangibles Work in Progress

| | 2024 \$'000 | 2023 \$'000 |
|-------------|----------------|----------------|
| Intangibles | - | 35 |
| | - | 35 |

Recognition and Measurement

The Office recognises intangible assets only if it is probable that future economic benefits will flow to the Office and the cost of the asset can be measured reliably. Intangible assets are measured initially at cost. Where an asset is acquired at no or nominal cost, the cost is its fair value as at the date of acquisition. Following initial recognition, intangible assets are subsequently measured at fair value only if there is an active market. If there is no active market for the Office's intangible assets, the assets are carried at cost less any accumulated amortisation and impairment losses.

The useful lives of intangible assets are assessed to be finite.

The Office's intangible assets are amortised using the straight-line method over a period of 4-10 years. The amortisation period and method are reviewed at the end of each reporting period.

Intangible assets are tested for impairment where an indicator of impairment exists. If the recoverable amount is less than its carrying amount, the carrying amount is reduced to the recoverable amount and the reduction is recognised as an impairment loss.

13. Fair value measurement of non-financial assets

Fair value measurement and hierarchy

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either in the principal market for the asset or liability or in the absence of a principal market, in the most advantageous market for the asset or liability.

When measuring fair value, the valuation technique used maximises the use of relevant observable inputs and minimises the use of unobservable inputs. Under AASB 13, the entity categorises, for disclosure purposes, the valuation techniques based on the inputs used in the valuation techniques as follows:

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

The Office recognises transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred.

(a) Fair value hierarchy

| | Level 1 \$'000 | Level 2 \$'000 | Level 3 \$'000 | Total fair value \$'000 |
|--|-------------------|-------------------|-------------------|-------------------------------|
| 2024 | | | | |
| Property, plant and equipment (Note 10) | | | | |
| Land | - | 35,042 | - | 35,042 |
| Buildings | - | - | 139,042 | 139,042 |
| Total | - | 35,042 | 139,042 | 174,084 |

Notes to the Financial Statements

for the year ended 30 June 2024

13. Fair value measurement of non-financial assets (cont'd)

| 2023 | Level 1 | Level 2 | Level 3 | Total fair |
|--|----------|---------------|----------------|-----------------|
| | \$'000 | \$'000 | \$'000 | value \$'000 |
| Property, plant and equipment (Note 10) | | | | |
| Land | - | 34,484 | - | 34,484 |
| Buildings | | - | 138,399 | 138,399 |
| Total | - | 34,484 | 138,399 | 172,883 |

There were no transfers between Level 1, 2 or 3 during the period.

Valuation Techniques, Input and Processes

The Office's assets are specialised with unobservable input hierarchy due to a lack of market evidence. Depreciated replacement cost (DRC) was used to value the Office's building assets. When DRC is used, they are classified as level 3 input. The Office engages external, independent valuers to perform the valuation of property assets required for financial reporting purposes. The valuation reports are reviewed by management before adjustments are made to the carrying value of land and building assets.

The methods and valuation techniques used for the purpose of measuring fair value are unchanged compared to the previous reporting period.

(b) Reconciliation of recurring Level 3 fair value measurements

| 2024 | Buildings | Total recurring |
|--------------------------------------|----------------|------------------------------|
| | \$'000 | Level 3 fair value \$'000 |
| Fair value as at 1 July 2023 | 138,399 | 138,399 |
| Additions | 152 | 152 |
| Transfer from work in progress | 629 | 629 |
| Net revaluation increment | 6,461 | 6,461 |
| Depreciation | (6,599) | (6,599) |
| Fair value as at 30 June 2024 | 139,042 | 139,042 |

| 2023 | Buildings | Total recurring |
|--------------------------------------|----------------|------------------------------|
| | \$'000 | Level 3 fair value \$'000 |
| Fair value as at 1 July 2022 | 141,807 | 141,807 |
| Additions | 1,728 | 1,728 |
| Disposals | (6) | (6) |
| Assets identified first time | 58 | 58 |
| Transfer from work in progress | 2,115 | 2,115 |
| Transfer between Asset class | (10,224) | (10,224) |
| Net revaluation increment | 9,087 | 9,087 |
| Depreciation | (6,166) | (6,166) |
| Fair value as at 30 June 2023 | 138,399 | 138,399 |

Notes to the Financial Statements

for the year ended 30 June 2024

14. Current Liabilities – Payables

| | 2024 | 2023 |
|--------------------------------------|---------------|---------------|
| | \$'000 | \$'000 |
| Accrued salaries, wages and on-costs | 1,313 | 1,285 |
| Creditors | 60 | 1,120 |
| Accrued expenses | 21,868 | 4,450 |
| Other payables | 3,401 | 8,465 |
| | 26,642 | 15,320 |

Details regarding liquidity risk, including a maturity analysis of the above payables, are disclosed in Note 24.

Recognition and Measurement

Payables represent liabilities for goods and services provided to the entity and other amounts. Short-term payables with no stated interest rate are measured at the original invoice amount where the effect of discounting is immaterial. Payables are financial liabilities at amortised cost, initially measured at fair value, net of directly attributable transaction costs. These are subsequently measured at amortised cost using the effective interest method. Gains and losses are recognised net result when the liabilities are derecognised as well as through the amortisation process.

15. Current / Non-Current Liabilities – Lease liabilities

| | 2024 | 2023 |
|--------------------|------------|------------|
| | \$'000 | \$'000 |
| Current | | |
| Lease liabilities* | 152 | 114 |
| | 152 | 114 |
| Non-current | | |
| Lease liabilities* | 243 | 95 |
| | 243 | 95 |

*Relating to motor vehicle leases

Recognition and Measurement

Lease liabilities are determined in accordance with AASB 16 (Refer to Note 11(ii)).

Notes to the Financial Statements

for the year ended 30 June 2024

16. Current / Non-Current Liabilities – Provisions

| | 2024 \$'000 | 2023 \$'000 |
|---|----------------|----------------|
| Current | | |
| Employee benefits and related on-costs | | |
| Annual leave | 6,860 | 6,925 |
| Parental Leave* | 216 | - |
| On-costs | 1,257 | 1,160 |
| | 8,333 | 8,085 |
| Current annual leave obligations expected to be settled after 12 months | 3,876 | 4,323 |
| Current long service leave obligations expected to be settled after 12 months | 1,913 | 2,466 |
| | 5,789 | 6,789 |
| Other provisions | 38 | 38 |
| Total Provisions Current | 8,371 | 8,123 |

*Provision for paid parental leave effective 1 October 2022 as per Industrial Relations Secretary Determination No 4 of 2022.

Non-current

Employee benefits and related on-costs

| | | |
|---|------------|------------|
| On-costs | 210 | 172 |
| | 210 | 172 |
| Other Provisions | | |
| Restoration costs - Leasehold accommodation | 691 | 794 |
| Total Provisions Non-current | 901 | 966 |

Restoration cost provisions are future liabilities to lessors as per accommodation lease agreements. The Office is required to pay for the cost of restoring the leasehold accommodation to its original state. The expected timing of outflows ranges from 1 July 2024 to 30 June 2033 for various agreements.

Employee benefits and related on-costs

| | | |
|--|--------------|--------------|
| Provisions - current | 8,333 | 8,085 |
| Provisions - non-current | 210 | 172 |
| Accrued salaries, wages and on-costs (Note 14) | 1,313 | 1,285 |
| | 9,856 | 9,542 |

Movement in provisions (other than employee benefits)

Movements in each class of provision during the financial period, other than employee benefits, are set out below:

Provision for restoration costs and other provisions:

| | 2024 \$'000 | 2023 \$'000 |
|--|----------------|----------------|
| Carrying amount at the beginning of financial year | 833 | 940 |
| Additional provisions recognised | (104) | (107) |
| Carrying amount at end of financial year | 729 | 833 |

Notes to the Financial Statements

for the year ended 30 June 2024

16. Current / Non-Current Liabilities – Provisions (cont'd)

Recognition and Measurement

Employee benefits and related on-costs

Salaries and wages, annual leave, sick leave and parental leave

Salaries and wages (including non-monetary benefits) and paid sick leave that are expected to be settled wholly within 12 months after the end of the period in which the employees render the service are recognised and measured at the undiscounted amounts of the benefits.

Annual leave is not expected to be settled wholly before twelve months after the end of the annual reporting period in which the employees render the related service. As such, it is required to be measured at present value in accordance with AASB 119 *Employee Benefits* (although short-cut methods are permitted).

Actuarial advice obtained by Treasury has confirmed that the use of an approach using nominal annual leave plus annual leave on the nominal liability using 8.4% (2022-23 8.4%) of the nominal value of annual leave can be used to approximate the present value of the annual leave liability (TPG 24-23). The Office has assessed the actuarial advice on the Office's circumstances and has determined that the effect of discounting is immaterial to annual leave.

All annual leave is classified as a current liability even where the entity does not expect to settle the liability within 12 months as the entity does not have an unconditional right to defer settlement.

Unused non-vesting sick leave does not give rise to a liability as it is not considered probable that sick leave taken in the future will be greater than the benefits accrued in future.

Long service leave and superannuation

The Office's liabilities for long service leave and defined benefit superannuation are assumed by the Crown. The Office accounts for the liability as having been extinguished, resulting in the amount assumed being shown as part of the non-monetary revenue item described as 'Acceptance by the Crown of employee benefits and other liabilities'.

Long service leave is measured at the present value of expected future payments to be made in respect of services provided up to the reporting date. Consideration is given to certain factors based on actuarial review, including expected future wage and salary levels, experience of employee departures, and periods of service. Expected future payments are discounted using Commonwealth government bond rate at the reporting date.

The superannuation expense for the financial year is determined by using the formulae specified in the Treasurer's Directions. The expense for certain superannuation schemes (i.e. Basic Benefit and First State Super) is calculated as a percentage of the employees' salary. For other superannuation schemes (i.e. State Superannuation Scheme and State Authorities Superannuation Scheme), the expense is calculated as a multiple of the employees' superannuation contributions.

Consequential on-costs

Consequential costs to employment are recognised as liabilities and expenses where the employee benefits to which they relate have been recognised. This includes outstanding amounts of payroll tax, workers' compensation insurance premiums and fringe benefits tax.

Other provisions

Other provisions exist when: the Office has a present legal or constructive obligation as a result of a past event; it is probable that an outflow of resources will be required to settle the obligation; and a reliable estimate can be made of the amount of the obligation.

Notes to the Financial Statements

for the year ended 30 June 2024

16. Current / Non-Current Liabilities – Provisions (cont'd)

If the effect of the time value of money is material, provisions are discounted at 3.97% (2022-23: 3.19%), which is the Australian Government 3 year bond rate on 31 May 2024 that reflects the current market assessments of the time value of money and the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time (i.e. unwinding of the discount rate) is recognised as a finance cost.

17. Current / Non-Current Liabilities – Other liabilities

| | 2024 \$'000 | 2023 \$'000 |
|--------------------------------|----------------|----------------|
| Current | | |
| Unearned Revenue* | 8,580 | 10,450 |
| Other current liabilities | 120 | 116 |
| | <u>8,700</u> | <u>10,566</u> |
| Non-Current | | |
| Other non-current liabilities* | 526 | 646 |
| | <u>526</u> | <u>646</u> |

*Unearned Revenue reclassified from Payables to Other Liabilities in 2023-24 and 2022-23.

*Government Finance Facility (GFF) loan received from Treasury on 20/05/2022 for installation of solar panel system across 12 sites.

Total advance received was \$870k payable over 7 years.

18. Commitments

| | 2024 \$'000 | 2023 \$'000 |
|---|----------------|----------------|
| Capital Commitments | | |
| Aggregate capital expenditure contracted for the acquisition of property, plant and equipment at balance date and not provided for: | | |
| Within one year* | 283 | 402 |
| Total (including GST) | <u>283</u> | <u>402</u> |

*includes \$21,000 (inc GST) capital commitment made on behalf of the Authority at 30 June 2024.

19. Contingent Liabilities and Contingent Assets

Contingent Liabilities

The following items are considered as contingent liabilities as at 30 June 2024.

Native Title Claim:

On 27 February 2009 and 6 February 2012, applications were made under the *Native Title Act (Commonwealth) 1993* over areas of land and water in New South Wales where the Office has land and buildings. It is not possible to estimate the potential liability at this stage.

Contingent Assets

There are no known contingent assets as at 30 June 2024.

Notes to the Financial Statements

for the year ended 30 June 2024

20. Budget Review

The budget amounts are drawn from the original budget financial statements presented to Parliament in respect of the reporting period. Subsequent amendments to the original budget are not reflected in the budgeted amounts. Major variances between the original budget and the actual amounts disclosed in the financial statements are explained below.

Net result

Total Comprehensive Income is a deficit of \$19.9 million compared to a budget deficit of \$11.2 million, a negative variance of \$8.8 million. The variance mainly consists of lower revenue of \$215 million partly offset by lower expenses of \$200.2 million, and a net increase in property, plant and equipment revaluation surplus of \$7 million compared to the original budget.

The lower revenue is attributed to:

- Lower grants and contributions of \$219.3 million mainly attributed to lower cluster grants of \$175.8 million and other grant revenue of \$43.5 million. Lower cluster grant revenue is mainly attributed to carry forward funding for deferred grant expenses. Lower other grant revenue is mainly due to the accounting for a tripartite grant of \$33.3 as an Administered income in the Balance Sheet.
- Lower sale of goods and services of \$7.5 million is mainly due to lower than budgeted revenue of \$5.3 million generated at the Centres and Venues and rental income of \$2.2 million reported as Investment revenue.
- Higher other revenue of \$7.6 million mainly due to higher than budgeted insurance recoveries.

The lower expenses are mainly attributed to:

- Lower grants and subsidies expense of \$210 million mainly due to deferred grant payments of \$197.2 million and other grant underspends.
- Lower employee expenses of \$4.1 million mainly due to vacancies during the year.
- The lower expenses are offset by higher other operating expenses of \$13.5 million. The higher expenses are in line with the budget gap the Office faced during the year.

Assets and liabilities

The actual net assets is \$267.3 million compared to the budget of \$276 million, \$8.7 million lower than budget. This consists of \$8.4 million higher than budgeted total assets offset by \$17.1 million higher than budgeted total liabilities.

The higher current assets is attributed to higher receivables of \$16.3 million offset by lower cash balance of \$8.9 million. Property plant and equipment balance is \$0.4 million higher than budget.

The higher liabilities (\$17.1 million) is mainly attributed to higher payables and accruals compared to budget.

Cash flow

The net cash inflow from operating activities is \$13.2 million below budget. The variance is mainly attributed to lower receipts from sales of goods and services partly offset by higher payments to supplier for goods and services.

The net cash outflow from investing activities are \$4.2 million under budget mainly due to the deferral of capital projects to future years.

Notes to the Financial Statements

for the year ended 30 June 2024

21. Equity

Revaluation surplus

The revaluation surplus is used to record increments and decrements on the revaluation of non-current assets. This accords with the entity's policy on the revaluation of property, plant and equipment as discussed in Note 10.

Accumulated Funds

The category 'Accumulated Funds' includes all current and prior period retained funds.

Reserves

Separate reserve accounts are recognised in the financial statements only if such accounts are required by specific legislation or Australian Accounting Standards (e.g. revaluation surplus and foreign currency translation reserve).

Transfers arising from an administrative restructure involving not-for-profit and for-profit government entities are recognised at the amount at which the assets and liabilities were recognised by the transferor immediately prior to the restructure. Subject to below, in most instances this will approximate fair value.

All other equity transfers are recognised at fair value, except for intangibles. Where an intangible has been recognised at (amortised) cost by the transferor because there is no active market, the entity recognises the asset at the transferor's carrying amount. Where the transferor is prohibited from recognising internally generated intangibles, the entity does not recognise that asset.

22. Reconciliation of Cash Flows from Operating Activities to Net Result

| | 2024 | 2023 |
|--|-----------------|---------------|
| | \$'000 | \$'000 |
| Net cash flows used on operating activities | 8,892 | 52,367 |
| Depreciation and amortisation | (10,126) | (8,865) |
| Decrease / (increase) in provisions | (183) | 89 |
| Increase / (decrease) in inventories | 44 | 44 |
| Increase / (decrease) in receivables | (15,316) | (25,939) |
| Decrease / (increase) in payables | (8,727) | (4,314) |
| Other gain / (loss) | (242) | 58 |
| Loss on disposal of assets | (1,331) | (44) |
| Net result | (26,989) | 13,396 |

Notes to the Financial Statements

for the year ended 30 June 2024

23. Administered Assets and Liabilities

| | 2024 | 2023 |
|--|---------------|---------------|
| | \$'000 | \$'000 |
| Administered Assets | | |
| Current Asset | | |
| Cash received from Regional NSW | 33,300 | - |
| Receivable from Regional NSW | - | 33,300 |
| Total Administered Assets | 33,300 | 33,300 |
| Administered Liabilities | | |
| Current Liabilities | | |
| Speedway racing licence fee payable to Crown | 4 | 1 |
| Total Administered Liabilities | 4 | 1 |

*Refer to Administered Expenses and Income in Disaggregated disclosure statements for further details on the Dubbo Indoor Multisport Facility Project funding

24. Financial Instruments

The Office's principal financial instruments are outlined below. These financial instruments arise directly from the Office's operations or are required to finance the Office's operations. The Office does not enter into or trade financial instruments, including derivative financial instruments, for speculative purposes.

The Office's main risks arising from financial instruments are outlined below, together with the Office's objectives, policies and processes for measuring and managing risk. Further quantitative and qualitative disclosures are included throughout these financial statements.

The Chief Executive with advice from the Audit and Risk Committee has overall responsibility for the establishment and oversight of risk management and reviews and agrees policies for managing each of these risks. Risk management policies are established to identify and analyse the risks faced by the Office, to set risk limits and controls and to monitor risks. Compliance with policies is reviewed by the Office on a continuous basis.

(a) Financial instrument categories

| Financial assets | Note | Category | Carrying amount | Carrying amount |
|---------------------------|------|--|-----------------|-----------------|
| | | | 2024 | 2023 |
| Class: | | | \$'000 | \$'000 |
| Cash and cash equivalents | 7 | Amortised cost | 81,860 | 80,229 |
| Receivables ¹ | 8 | Amortised cost | 14,586 | 17,348 |
| Financial liabilities | Note | Category | Carrying amount | Carrying amount |
| | | | 2024 | 2023 |
| Class: | | | \$'000 | \$'000 |
| Lease liabilities | 11 | Lease liabilities measured at present value | 394 | 243 |
| Payables ² | 14 | Financial liabilities measured at amortised cost | 26,642 | 15,320 |

1. Excludes statutory receivables and prepayments (i.e. not within scope of AASB 7)

2. Excludes statutory payables and unearned revenue (i.e. not within scope of AASB 7)

Notes to the Financial Statements

for the year ended 30 June 2024

24. Financial Instruments (cont'd)

(b) Financial risks

i) Credit risk

Credit risk arises when there is the possibility of the debtors of the Office defaulting on their contractual obligations, resulting in a financial loss to the Office. The maximum exposure to credit risk is generally represented by the carrying amount of the financial assets (net of any allowance for credit losses or allowance for impairment).

Credit risk arises from the financial assets of the Office, including cash and receivables. No collateral is held by the Office.

Cash

Cash comprises cash on hand and bank balances within the NSW Treasury Banking System.

Accounting policy for impairment of trade debtors and other financial assets

Receivables - trade debtors and loans

Collectability of trade debtors is reviewed on an ongoing basis. Procedures as established in the Treasurer's Directions are followed to recover outstanding amounts, including letters of demand.

The Office applies the AASB 9 simplified approach to measuring expected credit losses which uses a lifetime expected loss allowance for all trade debtors.

To measure the expected credit losses, trade receivables have been grouped based on shared credit risk characteristics and the days past due.

The expected loss rates are based on historical observed loss rates. The historical loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors affecting the ability of the customers to settle the receivables. The Office has identified the GDP and the unemployment rate to be the most relevant factors, and accordingly adjusts the historical loss rates based on expected changes in these factors.

Trade debtors are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include, amongst others a failure to make contractual payments for a period of greater than 120 days past due.

The Office is not materially exposed to concentrations of credit risk to a single trade debtor or group of debtors as at 30 June 2024.

| | 30 June 2024 | | | | | Total |
|--|--------------|----------|------------|------------|----------|-------|
| | \$'000 | | | | | |
| | Current | <30 days | 30-60 days | 61-90 days | >91 days | |
| Expected credit loss rate | 0.0% | 0.0% | 0.0% | 0.0% | 18.1% | |
| Estimated total gross carrying amount at default | 1,174 | 275 | 160 | 160 | 3,379 | 5,148 |
| Expected credit loss | - | - | - | - | 612 | 612 |

| | 30 June 2023 | | | | | Total |
|--|--------------|----------|------------|------------|----------|-------|
| | \$'000 | | | | | |
| | Current | <30 days | 30-60 days | 61-90 days | >91 days | |
| Expected credit loss rate | 0.0% | 0.0% | 0.0% | 0.0% | 30.4% | |
| Estimated total gross carrying amount at default | 1,078 | 1,150 | 127 | 1,813 | 4,197 | 8,365 |
| Expected credit loss | - | - | - | - | 1,277 | 1,277 |

Notes to the Financial Statements

for the year ended 30 June 2024

24. Financial Instruments (cont'd)

(b) Financial risks (cont'd)

ii) Liquidity risk

Liquidity risk is the risk that the Office will be unable to meet its payment obligations when they fall due. The Office continuously manages risk through monitoring future cash flows to ensure adequate holding of high quality liquid assets. The objective is to maintain continuity of funding and cash balances to meet payment commitments as they fall due.

The Office's exposure to liquidity risk is deemed insignificant based on current assessment of risk.

The liabilities are recognised for amounts due to be paid in the future for goods or services received, whether or not invoiced. Amounts owing to suppliers (which are unsecured) are settled in accordance with the policy set out in NSW TC 11-12. For small business suppliers, where terms are not specified, payment is made not later than 30 days from date of receipt of a correctly rendered invoice. For small business suppliers, where payment is not made within the specified time period, simple interest must be paid automatically unless an existing contract specifies otherwise. For payments to other suppliers, the Chief Executive may automatically pay the supplier simple interest. No interest was awarded in this period.

The table below summarises the maturity profile of the Office's financial liabilities, together with the interest rate exposure.

| | Interest Rate Exposure | | | Non-interest Bearing | Maturity Dates | | |
|--------------------------------------|-----------------------------|---------------------|------------------------|----------------------|----------------|-------------|-----------|
| | Nominal Amount ¹ | Fixed Interest Rate | Variable Interest Rate | | < 1 year | 1 - 5 years | > 5 years |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| 2024 | | | | | | | |
| Payables ² : | | | | | | | |
| Accrued salaries, wages and on-costs | 1,313 | - | - | 1,313 | 1,313 | - | - |
| Creditors | 25,329 | - | - | 25,329 | 25,329 | - | - |
| Lease liabilities | 394 | - | - | 394 | 152 | 242 | - |
| | 27,036 | - | - | 27,036 | 26,794 | 242 | - |
| 2023 | | | | | | | |
| Payables ² : | | | | | | | |
| Accrued salaries, wages and on-costs | 1,285 | - | - | 1,285 | 1,285 | - | - |
| Creditors | 14,035 | - | - | 14,035 | 14,035 | - | - |
| Lease liabilities | 208 | - | - | 208 | 114 | 94 | - |
| | 15,528 | - | - | 15,528 | 15,434 | 94 | - |

Notes:

¹ The amounts disclosed are the contractual undiscounted cash flows of each class of financial liabilities based on the earliest date on which the entity can be required to pay. Therefore, the amounts disclosed above may not reconcile to the statement of financial position.

² Financial guarantee contracts have been included above as the contingent obligation on behalf of the Office. The amounts disclosed are the worst-case scenario, being the maximum amount of the guarantee being allocated to the earliest period in which the guarantee could be called upon. It is unlikely that the actual liability will arise. All loans have been assessed at balance date with a nil probability of default.

Notes to the Financial Statements

for the year ended 30 June 2024

24. Financial Instruments (cont'd)

(b) Financial risks (cont'd)

iii) Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. The Office's exposures to market risk is limited to cash as it has no borrowings or unit priced investment facilities. The Office has no exposure to foreign currency risk and does not enter into commodity contracts.

The Office does not have an exposure to market risk for loans issued under the Sporting Grounds Improvement Fund as loans are issued as fixed interest only and will be held by the Office to maturity. In addition, there could be some exposure to market risks for financial guarantees the Office makes for loans issued under the *Sporting Bodies Loans Guarantee Act 1997*. This is not considered material as all loans have been assessed at balance date with a nil probability of default.

24. Financial Instruments

(b) Financial risks (cont'd)

iii) Market risk (cont'd)

The effect on profit and equity due to a reasonably possible change in risk variable is outlined in the information below, for interest rate and other price risk. A reasonably possible change in risk variable has been determined after taking into account the economic environment in which the Office operates and the time frame for the assessment (i.e. until the end of the next annual reporting period). The sensitivity analysis is based on risk exposures in existence at the statement of financial position date. The analysis assumes that all other variables remain constant.

Interest rate risk

The Office does not account for any fixed rate financial instruments at fair value through profit or loss or as available-for-sale. Therefore, for these financial instruments, a change in interest rates would not affect profit or loss or equity. A reasonably possible change of +/- 1% is used, consistent with current trends in interest rates. The basis will be reviewed annually and amended where there is a structural change in the level of interest rate volatility. The Office's exposure to interest rate risk is set out below.

| | \$'000 | | | | |
|---------------------------|--------------------|---------------|--------|---------------|--------|
| | Carrying Amount | -1% Profit | Equity | +1% Profit | Equity |
| 30 June 2024 | | | | | |
| <i>Financial assets</i> | | | | | |
| Cash and cash equivalents | 81,860 | (819) | (819) | 819 | 819 |
| 30 June 2023 | | | | | |
| <i>Financial assets</i> | | | | | |
| Cash and cash equivalents | 80,229 | (802) | (802) | 802 | 802 |

(c) Fair value measurement

Financial instruments are generally recognised at cost. The amortised cost of financial instruments recognised in the statement of financial position approximates the fair value, because of the short-term nature of many of the financial instruments.

Notes to the Financial Statements

for the year ended 30 June 2024

25. Related Party Disclosure

(a) Key management personnel

Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the Office, directly or indirectly. For the Office, this comprises the Minister for Sport, the Chief Executive and Executive Directors.

(b) Key management personnel compensation

Key management personnel compensation was as follows:

| | 2024 \$'000 | 2023 \$'000 |
|------------------------------|----------------|----------------|
| Short-term employee benefits | | |
| Salaries | 1,204 | 928 |
| Other long-term benefits | 110 | 76 |
| Total remuneration | 1,314 | 1,004 |

The above disclosures are based on actual payments made for employee benefits during the reporting period. The Minister's salary is paid by the Legislature and therefore is not included in the above amounts.

(c) Other transactions with key management personnel and related entities

From time to time, key management personnel may purchase goods or services from the Office. These purchases are on the same terms and conditions as those entered into by other customers and are immaterial in nature. During 2023-24 there have been no transactions reported with key management personnel.

During 2023-24, the Office had related party transactions with the Combat Sports Authority in relation to the provision of personnel services (as per Note 3(e)), in-kind revenue and expense transactions with the Authority (as disclosed in Note 2(b)) and with Service NSW, who administered the Active Kids voucher program on behalf of the Office (as disclosed in Note 2(d)). These transactions were conducted at arm's length.

26. Events After the Reporting Period

On 1 July 2024 the Office transferred to the newly named Creative Industries, Tourism, Hospitality and Sport portfolio (formerly Enterprise, Investment and Trade portfolio). Grant funding was reallocated on 1 July 2024 to the Creative Industries, Tourism, Hospitality and Sport portfolio with no other financial impact to grant funding other than portfolio origin as a result.

There are no other events that have arisen in the interval between 30 June 2024 and the date of signing this report, any other item, transaction or event of a material or unusual nature likely, in the opinion of the Chief Executive and Chief Financial Officer to affect significantly the operations or the affairs of the Office in these financial statements.

End of audited financial statements.





Office of Sport

Phone: 13 13 02 from Monday to Friday, 9am to 5pm
(with the exception of public holidays)

Address: Level 3, 6B Figtree Drive, Sydney Olympic Park NSW 2127

Postal address: Locked Bag 1422, Silverwater NSW 2128